



Medium Term Revenue and Expenditure Framework (MTREF)

BUDGET:

2016/2017 – 2018/2019

LANGEBERG MUNICIPALITY

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SECTION A – Part 1

1. Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted revenue and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. The annual piece of legislation that indicate the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

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IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI – Key Performance Indicators. Measures of service output and/or outcome.

LM – Langeberg Municipality

MFMA - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property.

TMA – Total Municipal Account

SDBIP – Service Delivery Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

Vote – One of the main segments into which a budget is divided, usually at department level.

2. Mayors Report

To be distributed at the Council Meeting.

3. Resolutions

That Council approves the following:

- (a) That the consolidated Operating budget of R 644 316 320, Capital budget of R 53 236 130, and budgeted cash flows, as set out in the Municipal Budget be adopted by Council and that it constitute the Budget of the Council for 2016/2017 financial year as well as medium term (indicative) budgets for the 2017/2018 and 2018/2019 financial years be approved.
- (b) That the Integrated Development Plan and any amendments thereto, be approved.
- (c) That the rates and tariffs for water, electricity and other municipal services be approved.
- (d) That all other matters prescribed in sections 17(1) (a-e); 17(2) and 17(3) (a-m) of the Municipal Finance Management Act are included in or accompany the budget document and be approved.
- (e) That the Tariff-, Rates-, Credit Control and Debt Collection-, Cash Management and Investment-, Veriment-and Funding and Reserves Policy be approved.
- (f) That the measurable performance objectives for 2016/2017 for operating revenue by source and by vote be approved.
- (g) That MFMA Circular No.82 on Cost Containment Measures be adopted in principle with the approval of the budget.

4. Executive Summary

The Municipality's 2016/2017 budget amounts to R 697 552 450, represented by a Capital Budget of R 53 236 130 and an Operating Budget of R 644 316 320.

Primary Operating Budget revenue- and expenditure categories reflect the following year-on-year budget value increases (estimated 2016/2017 vs. adjusted 2015/2016 budget):

Revenue / tariff increases

In order for Langeberg Municipality to operate financially sustainable over the medium to long term tariff increases cannot be limited to the CPI projections published by STASSA and NT as the current reality are that expenditure relating to the operation of trading and non-trading services are rising above CPI targets.

- The increase in Rates Tariffs for Residential and Business property will be 5.3%.
- The increase of Water Tariffs will be 8.2% on average and according to the Inclining Block Tariffs of the study that was done in 2014/2015.
- The increase of Sanitation Tariffs will be 7.8%.
- The tariff increase for Refuse Removal will be 8.4%
- The increase of Electricity Tariffs will be 7.64%.

Expenditure category increases

- | | | |
|--|---|--------|
| • Salaries and Wages (including increments and social contributions) | : | 8.58% |
| • Other Expenses including Repairs and Maintenance | : | 33.87% |
| • Capital Costs (decrease) | : | -8.31% |
| • Bulk Purchases (Water and Electricity) | : | 7.03% |

The projected increase results from a combination of factors such as (relatively low) generic growth to core tariff-based services, operational efficiencies and revenue-related policies aimed at optimising and sustaining all revenue sources.

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The financing of capital expenditure from own funds (CRR) totals R 31 416 120. This amount represents an increase to originally planned values and is earmarked to address specific infrastructural capital investment aligned to IDP focus areas. This level is considered to be affordable over the MTREF 3-year period.

Capital investment funding excluding Own Funding represents a significant portion (40.99%) of the Municipality's Capital Budget in 2016/2017 and consist mainly of the Municipal Infrastructure Grant (MIG).

Langeberg Municipality has prepared a multi-year budget in accordance with the Municipal Budgeting and Reporting Regulations and is presented in the table below:

Budget Summary- Capital

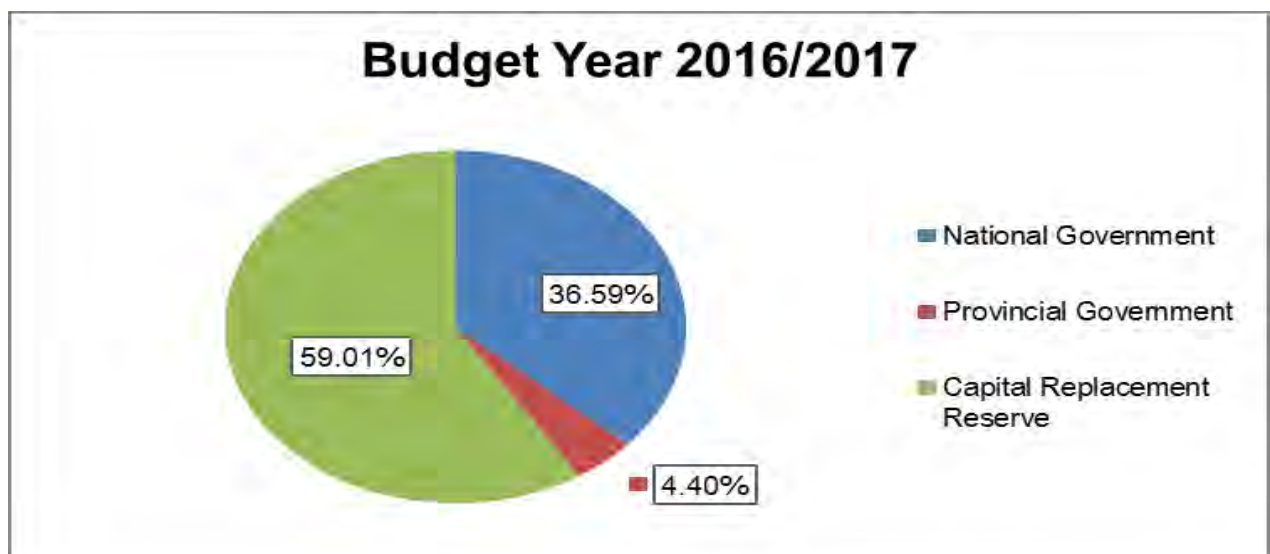
Vote Description	2016/17 Medium Term Revenue & Expenditure Framework		
	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand			
Capital expenditure - Vote			
Multi-year expenditure to be appropriated			
Vote 1 - FINANCE	—	—	—
Vote 2 - EXECUTIVE & COUNCIL	—	—	—
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	2 200	2 200	2 200
Vote 4 - CORPORATE SERVICES	2 100	2 300	1 300
Vote 5 - ENGINEERING SERVICES	17 880	23 445	12 192
Vote 6 - COMMUNITY SERVICES	2 500	2 500	—
Capital multi-year expenditure sub-total	24 680	30 445	15 692
Single-year expenditure to be appropriated			
Vote 1 - FINANCE	—	—	—
Vote 2 - EXECUTIVE & COUNCIL	—	—	—
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	1 000	—	—
Vote 4 - CORPORATE SERVICES	530	—	—
Vote 5 - ENGINEERING SERVICES	23 419	30 814	36 979
Vote 6 - COMMUNITY SERVICES	3 608	—	—
Capital single-year expenditure sub-total	28 557	30 814	36 979
Total Capital Expenditure - Vote	53 236	61 259	52 672
Capital Expenditure - Standard			
Governance and administration	4 130	2 500	2 500
Executive and council	—	—	—
Budget and treasury office	—	—	—
Corporate services	4 130	2 500	2 500
Community and public safety	6 760	3 452	1 000
Community and social services	5 318	1 710	1 000
Sport and recreation	682	682	—
Public safety	760	1 060	—
Housing	—	—	—
Health	—	—	—
Economic and environmental services	13 351	21 587	27 456
Planning and development	11 303	7 307	3 200
Road transport	1 000	13 232	24 256
Environmental protection	1 048	1 048	—
Trading services	28 995	33 720	21 716
Electricity	4 622	4 618	3 786
Water	7 285	24 701	1 160
Waste water management	8 876	300	270
Waste management	8 212	4 100	16 500
Other	—	—	—
Total Capital Expenditure - Standard	53 236	61 259	52 672

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The MTREF Capital Budget will be funded as follow:

Vote Description	2016/17 Medium Term Revenue & Expenditure Framework		
	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand			
Funded by:			
National Government	19 477	20 546	20 616
Provincial Government	2 343	–	–
District Municipality	–	–	–
Other transfers and grants	–	–	–
Transfers recognised - capital	21 820	20 546	20 616
Public contributions & donations	–	–	–
Borrowing	–	–	–
Internally generated funds	31 416	40 713	32 056
Total Capital Funding	53 236	61 259	52 672

The graph below shows the capital expenditure for 2016/2017 per funding source expressed as a %:

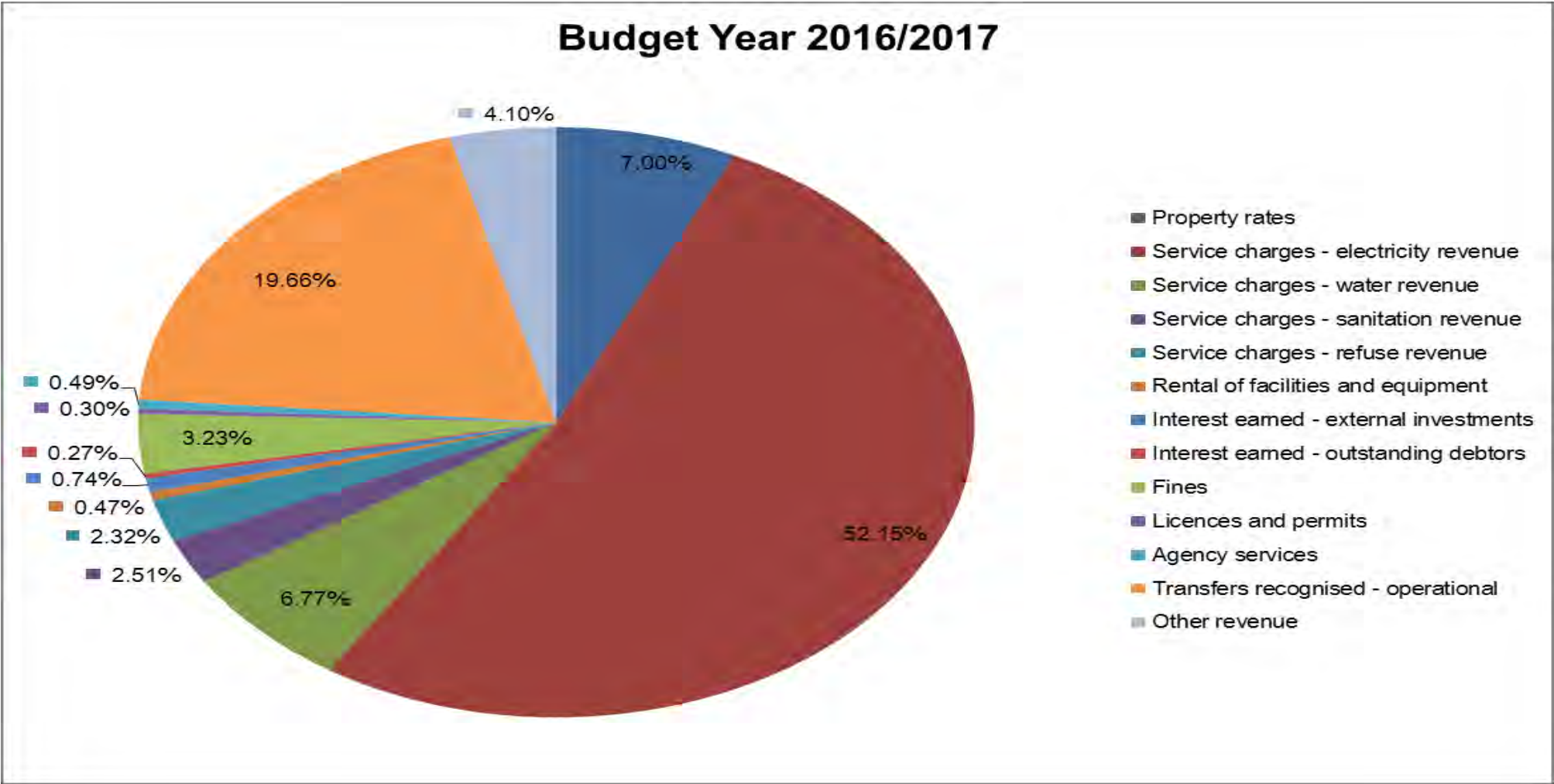


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Budget Summary – Operating

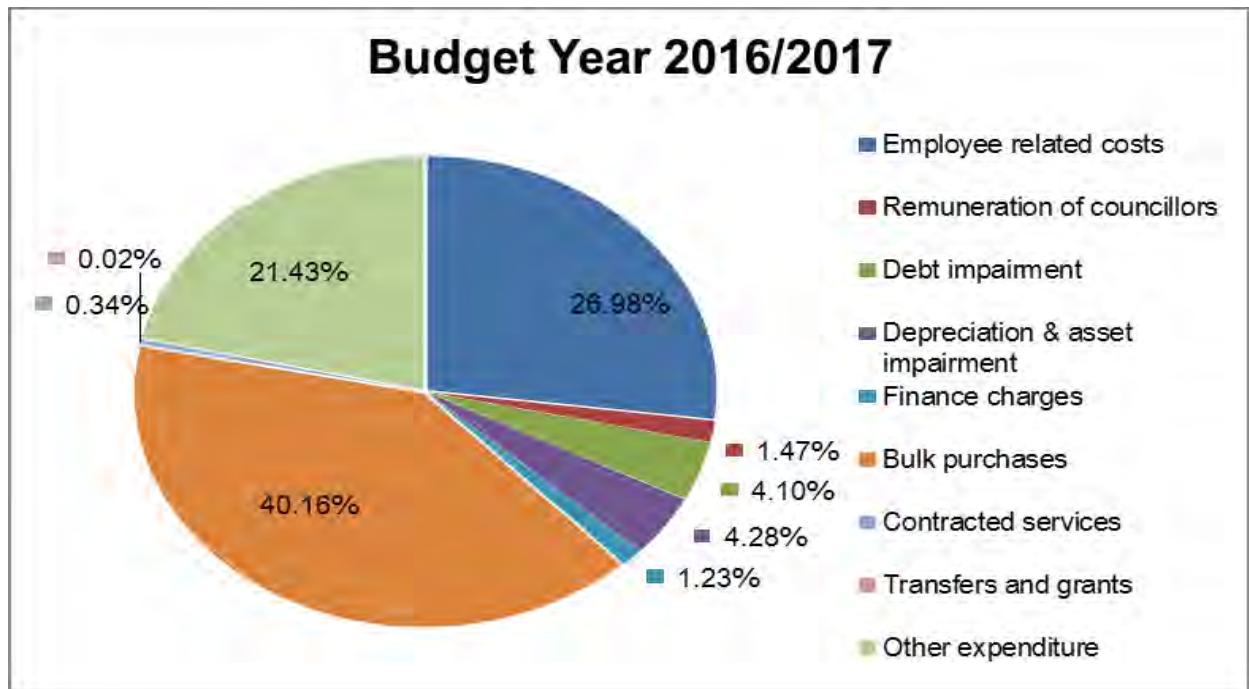
WC026 Langeberg - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)			
Description	2016/17 Medium Term Revenue & Expenditure Framework		
	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand			
Revenue By Source			
Property rates	43 064 260	46 375 600	49 686 920
Property rates - penalties & collection charges	521 030	553 340	585 990
Service charges - electricity revenue	324 764 680	344 900 130	365 249 280
Service charges - water revenue	42 138 570	44 751 180	47 391 510
Service charges - sanitation revenue	15 635 460	16 604 860	17 584 550
Service charges - refuse revenue	14 422 320	19 316 510	21 220 190
Service charges - other	-	-	-
Rental of facilities and equipment	2 916 530	3 097 550	3 280 500
Interest earned - external investments	4 608 860	4 648 520	4 688 600
Interest earned - outstanding debtors	1 691 940	1 796 850	1 902 870
Dividends received	-	-	-
Fines	20 106 940	21 353 590	22 613 480
Licences and permits	1 839 200	1 953 280	2 068 590
Agency services	3 055 500	3 244 960	3 436 430
Transfers recognised - operational	122 459 034	121 544 570	124 483 210
Other revenue	25 537 190	27 120 810	28 721 280
Gains on disposal of PPE	-	-	-
Total Revenue (excluding capital transfers and contributions)	622 761 514	657 261 750	692 913 400
Expenditure By Type			
Employee related costs	173 828 481	183 706 157	196 276 127
Remuneration of councillors	9 471 450	10 134 570	10 844 090
Debt impairment	26 407 940	28 045 260	29 699 960
Depreciation & asset impairment	27 548 134	30 872 812	37 975 429
Finance charges	7 945 417	7 862 282	7 758 041
Bulk purchases	258 735 740	271 277 380	281 282 780
Other materials	-	-	-
Contracted services	2 192 280	2 328 220	2 465 610
Transfers and grants	134 070	142 390	150 800
Other expenditure	138 052 808	139 171 620	141 803 500
Loss on disposal of PPE	-	-	-
Total Expenditure	644 316 320	673 540 691	708 256 337
Surplus/(Deficit)	-21 554 806	-16 278 941	-15 342 937
Transfers recognised - capital	21 819 966	20 546 430	20 615 790
Contributions recognised - capital	-	-	-
Contributed assets			
Surplus/(Deficit) after capital transfers & contributions	265 160	4 267 489	5 272 853
Taxation			
Surplus/(Deficit) after taxation	265 160	4 267 489	5 272 853
Attributable to minorities			
Surplus/(Deficit) attributable to municipality	265 160	4 267 489	5 272 853
Share of surplus/ (deficit) of associate			
Surplus/(Deficit) for the year	265 160	4 267 489	5 272 853

Revenue by Source: The graph below shows the funding of the 2016/2017 budget per revenue source expressed as a %.



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Expenditure by Type: The graph below shows how the 2016/2017 budget will be spent per expenditure type expressed as %



Free Basic Services

The municipality is currently providing free basic services to 5 550 indigent consumers and the amount in Rand value is shown below:

- Refuse R 8 460 780
- Water (Basic charges) R 3 897 370
- Sewerage R 11 899 770
- Electricity R 4 599 090

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5. Annual Budget Tables

A1 Consolidated Budget Summary

WC026 Langeberg - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Financial Performance										
Property rates	30 150	32 678	34 814	39 064	40 404	40 404	40 404	43 585	46 929	50 273
Service charges	276 233	294 331	334 215	368 516	368 831	368 831	368 831	396 961	425 573	451 446
Investment revenue	3 306	2 844	3 222	2 940	3 540	3 540	3 540	4 609	4 649	4 689
Transfers recognised - operational	78 983	75 037	82 859	75 992	86 735	86 735	86 735	122 459	121 545	124 483
Other own revenue	27 107	32 310	51 079	39 928	51 722	51 722	51 722	55 147	58 567	62 023
Total Revenue (excluding capital transfers and contributions)	415 780	437 200	506 190	526 439	551 232	551 232	551 232	622 762	657 262	692 913
Employee costs	119 879	129 233	138 554	159 970	160 097	160 097	160 097	173 828	183 706	196 276
Remuneration of councillors	7 099	7 714	8 331	8 858	8 858	8 858	8 858	9 471	10 135	10 844
Depreciation & asset impairment	16 814	20 530	34 125	21 745	34 745	34 745	34 745	27 548	30 873	37 975
Finance charges	7 264	8 458	9 348	8 666	8 666	8 666	8 666	7 948	7 862	7 758
Materials and bulk purchases	176 635	184 991	213 946	241 735	241 735	241 735	241 735	258 736	271 277	281 283
Transfers and grants	–	–	120	126	126	126	126	134	142	151
Other expenditure	78 622	80 765	111 560	113 178	133 680	133 680	133 680	166 653	169 545	173 969
Total Expenditure	406 313	431 691	515 985	554 278	587 907	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit)	9 466	5 509	(9 795)	(27 839)	(36 675)	(36 675)	(36 675)	(21 555)	(16 279)	(15 343)
Transfers recognised - capital	24 405	25 490	22 719	29 222	30 141	30 141	30 141	21 820	20 546	20 616
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Capital expenditure & funds sources										
Capital expenditure	52 169	51 858	52 531	51 624	58 674	58 674	58 674	53 236	61 259	52 672
Transfers recognised - capital	24 405	25 490	22 719	29 222	30 141	30 141	30 141	21 820	20 546	20 616
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	27 764	26 368	29 813	22 402	28 532	28 532	28 532	31 416	40 713	32 056
Total sources of capital funds	52 169	51 858	52 531	51 624	58 674	58 674	58 674	53 236	61 259	52 672
Financial position										
Total current assets	130 822	134 639	146 243	135 089	144 090	144 090	144 090	177 949	158 947	156 613
Total non current assets	501 018	534 146	584 761	603 074	597 124	597 124	597 124	622 162	652 508	667 164
Total current liabilities	74 942	76 336	96 507	71 869	69 331	69 331	69 331	99 212	100 275	100 850
Total non current liabilities	83 008	104 440	133 564	98 634	98 634	98 634	98 634	127 386	133 399	139 874
Community wealth/Equity	473 890	488 010	500 934	567 660	573 248	573 248	573 248	573 513	577 781	583 053
Cash flows										
Net cash from (used) operating	55 721	45 983	74 863	53 715	62 400	62 400	62 400	77 278	36 297	43 842
Net cash from (used) investing	(55 300)	(52 681)	(50 137)	(49 624)	(56 674)	(56 674)	(56 674)	(52 686)	(60 709)	(52 122)
Net cash from (used) financing	(3 054)	(3 387)	(3 289)	(2 414)	(2 414)	(2 414)	(2 414)	(7 909)	(3 311)	(3 200)
Cash/cash equivalents at the year end	71 282	61 197	82 634	68 946	85 946	85 946	85 946	102 629	74 906	63 426
Cash backing/surplus reconciliation										
Cash and investments available	71 373	61 307	82 755	69 071	86 071	86 071	86 071	102 754	75 041	63 571
Application of cash and investments	12 257	11 489	26 827	4 434	10 965	10 965	10 965	49 495	32 289	14 894
Balance - surplus (shortfall)	59 116	49 817	55 928	64 637	75 107	75 107	75 107	53 259	42 753	48 677
Asset management										
Asset register summary (WDV)	496 965	529 255	563 526	598 199	592 249	592 249	617 937	617 937	648 323	663 019
Depreciation & asset impairment	16 814	20 530	34 125	21 745	34 745	34 745	27 548	27 548	30 873	37 975
Renewal of Existing Assets	25 893	35 672	11 946	20 863	32 673	32 673	32 673	6 588	15 490	23 036
Repairs and Maintenance	12 098	14 758	14 486	26 594	20 444	20 444	18 574	18 574	19 573	20 684
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	22 891	26 909	30 090	38 993	37 843	37 843	37 843	37 941	40 378	42 834
Households below minimum service level										
Water:	6	6	6	7	7	7	7	7	7	7
Sanitation/sewerage:	3	3	3	3	3	3	3	3	3	3
Energy:	1	2	2	2	2	2	2	2	2	2
Refuse:	7	7	7	7	7	7	7	7	7	7

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A2 Budgeted Financial Performance – By Standard Classification

WC026 Langeberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		71 621	73 440	85 559	82 973	90 998	90 998	96 462	102 709	109 799
Executive and council		714	418	810	251	605	605	444	153	162
Budget and treasury office		67 407	70 825	79 952	80 237	87 861	87 861	94 318	100 751	107 725
Corporate services		3 499	2 196	4 796	2 485	2 532	2 532	1 700	1 806	1 912
<i>Community and public safety</i>		35 108	40 127	50 699	34 582	51 251	51 251	86 217	82 667	82 223
Community and social services		9 306	7 829	8 851	10 842	10 978	10 978	11 378	9 945	10 539
Sport and recreation		214	525	876	295	365	365	391	415	440
Public safety		7 418	14 565	26 065	16 998	23 508	23 508	25 059	26 613	28 183
Housing		18 170	17 208	14 907	6 448	16 400	16 400	49 388	45 694	43 061
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		2 828	2 631	3 307	11 688	10 090	10 090	6 990	22 278	23 379
Planning and development		1 664	2 072	2 711	3 597	3 645	3 645	4 001	2 381	2 522
Road transport		1 024	404	318	7 835	6 277	6 277	2 809	19 706	20 655
Environmental protection		139	155	278	256	168	168	180	191	202
<i>Trading services</i>		330 629	346 492	389 344	426 417	429 034	429 034	454 913	470 154	498 127
Electricity		236 579	249 716	283 721	315 560	313 619	313 619	335 922	356 464	376 516
Water		35 056	48 863	56 263	45 759	43 391	43 391	52 046	49 340	52 322
Waste water management		35 298	28 994	29 243	34 654	46 003	46 003	36 022	34 019	36 228
Waste management		23 695	18 920	20 117	30 444	26 022	26 022	30 923	30 331	33 061
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	440 185	462 690	528 909	555 661	581 374	581 374	644 581	677 808	713 529
Expenditure - Standard										
<i>Governance and administration</i>		62 872	72 211	74 840	87 761	91 838	91 838	97 150	103 153	110 017
Executive and council		24 828	25 784	26 817	32 092	32 698	32 698	34 894	37 364	40 030
Budget and treasury office		18 570	24 823	24 212	30 523	33 794	33 794	34 043	36 250	38 575
Corporate services		19 474	21 604	23 811	25 146	25 346	25 346	28 213	29 539	31 412
<i>Community and public safety</i>		46 950	48 861	84 380	64 769	82 878	82 878	116 951	117 748	119 797
Community and social services		15 248	20 759	17 608	23 725	23 655	23 655	23 234	24 771	26 316
Sport and recreation		2 878	3 388	3 355	4 161	4 161	4 161	4 484	4 894	5 375
Public safety		15 885	21 473	32 929	27 288	35 288	35 288	36 724	39 070	41 521
Housing		12 940	3 241	30 489	9 595	19 775	19 775	52 509	49 013	46 584
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		34 313	35 908	39 655	44 126	49 575	49 575	52 244	53 871	60 431
Planning and development		7 535	7 550	9 578	11 634	13 177	13 177	12 832	11 792	12 554
Road transport		14 682	16 096	16 574	18 072	21 972	21 972	23 399	24 907	29 503
Environmental protection		12 095	12 262	13 503	14 419	14 426	14 426	16 014	17 171	18 373
<i>Trading services</i>		262 178	274 711	317 110	357 622	363 615	363 615	377 971	398 769	418 012
Electricity		198 833	210 477	237 257	282 070	273 564	273 564	290 147	304 697	316 610
Water		29 232	29 426	31 107	37 302	37 552	37 552	41 868	45 228	48 709
Waste water management		11 308	12 001	13 000	13 910	15 160	15 160	18 810	19 717	20 899
Waste management		22 805	22 807	35 746	24 339	37 339	37 339	27 146	29 127	31 793
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Standard	3	406 313	431 691	515 985	554 278	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit) for the year		33 872	30 998	12 924	1 383	(6 534)	(6 534)	265	4 267	5 273

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A3 Budgeted Financial Performance – By Municipal Vote

WC026 Langeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - FINANCE		67 407	70 825	79 952	80 237	87 861	87 861	94 318	100 751	107 725
Vote 2 - EXECUTIVE & COUNCIL		714	403	499	251	605	605	444	153	162
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2 087	3 082	4 416	3 410	2 482	2 482	1 759	–	–
Vote 4 - CORPORATE SERVICES		18 783	22 503	37 307	28 372	24 892	24 892	26 327	27 959	29 609
Vote 5 - ENGINEERING SERVICES		351 194	365 875	406 734	443 391	438 302	438 302	460 910	493 245	522 368
Vote 6 - COMMUNITY SERVICES		–	–	–	–	27 232	27 232	60 824	55 700	53 665
Total Revenue by Vote	2	440 185	462 690	528 909	555 661	581 374	581 374	644 581	677 808	713 529
Expenditure by Vote to be appropriated	1									
Vote 1 - FINANCE		18 570	24 823	24 212	30 523	33 794	33 794	34 043	36 250	38 575
Vote 2 - EXECUTIVE & COUNCIL		22 185	22 972	23 995	28 769	29 375	29 375	31 150	33 386	35 810
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		35 090	40 870	39 913	44 872	20 324	20 324	22 320	21 980	23 354
Vote 4 - CORPORATE SERVICES		34 027	42 457	55 538	54 727	48 828	48 828	51 494	54 214	57 629
Vote 5 - ENGINEERING SERVICES		296 442	300 569	372 327	395 388	397 182	397 182	412 517	435 550	460 157
Vote 6 - COMMUNITY SERVICES		–	–	–	–	58 405	58 405	92 792	92 160	92 732
Total Expenditure by Vote	2	406 313	431 691	515 985	554 278	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit) for the year	2	33 872	30 998	12 924	1 383	(6 534)	(6 534)	265	4 267	5 273

LANGEBERG MUNICIPALITY

A4 Budgeted Financial Performance (Revenue and Expenditure)

WC026 Langeberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source												
Property rates	2		29 807	32 284	34 520	38 577	39 917	39 917	39 917	43 064	46 376	49 687
Property rates - penalties & collection charges			343	394	294	487	487	487	487	521	553	586
Service charges - electricity revenue	2		228 409	240 873	275 445	303 898	301 714	301 714	301 714	324 765	344 900	365 249
Service charges - water revenue	2		25 531	31 002	34 766	39 308	39 308	39 308	39 308	42 139	44 751	47 392
Service charges - sanitation revenue	2		12 439	12 466	13 365	13 504	14 504	14 504	14 504	15 635	16 605	17 585
Service charges - refuse revenue	2		9 855	9 991	10 640	11 805	13 305	13 305	13 305	14 422	19 317	21 220
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			2 091	2 055	2 324	2 896	2 726	2 726	2 726	2 917	3 098	3 281
Interest earned - external investments			3 306	2 844	3 222	2 940	3 540	3 540	3 540	4 609	4 649	4 689
Interest earned - outstanding debtors			1 274	1 433	1 422	2 037	1 587	1 587	1 587	1 692	1 797	1 903
Dividends received			-	-	-	-	-	-	-	-	-	-
Fines			4 018	10 846	21 824	12 865	18 862	18 862	18 862	20 107	21 354	22 613
Licences and permits			1 113	1 077	1 151	1 635	1 725	1 725	1 725	1 839	1 953	2 069
Agency services			2 169	2 490	2 827	2 366	2 866	2 866	2 866	3 056	3 245	3 436
Transfers recognised - operational			78 983	75 037	82 859	75 992	86 735	86 735	86 735	122 459	121 545	124 483
Other revenue	2		16 441	14 389	20 918	18 128	23 956	23 956	23 956	25 537	27 121	28 721
Gains on disposal of PPE			-	22	613	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			415 780	437 200	506 190	526 439	551 232	551 232	551 232	622 762	657 262	692 913
Expenditure By Type												
Employee related costs	2		119 879	129 233	138 554	159 970	160 097	160 097	160 097	173 828	183 706	196 276
Remuneration of councillors			7 099	7 714	8 331	8 858	8 858	8 858	8 858	9 471	10 135	10 844
Debt impairment	3		10 951	14 799	21 362	16 773	24 773	24 773	24 773	26 408	28 045	29 700
Depreciation & asset impairment	2		16 814	20 530	34 125	21 745	34 745	34 745	34 745	27 548	30 873	37 975
Finance charges			7 264	8 458	9 348	8 666	8 666	8 666	8 666	7 945	7 862	7 758
Bulk purchases	2		176 635	184 991	213 946	241 735	241 735	241 735	241 735	258 736	271 277	281 283
Other materials	8		-	-	-	-	-	-	-	-	-	-
Contracted services			981	1 180	1 983	1 993	2 057	2 057	2 057	2 192	2 328	2 466
Transfers and grants			-	-	120	126	126	126	126	134	142	151
Other expenditure	4, 5		65 787	64 552	88 125	94 413	106 851	106 851	106 851	138 053	139 172	141 804
Loss on disposal of PPE			902	235	90	-	-	-	-	-	-	-
Total Expenditure			406 313	431 691	515 985	554 278	587 907	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit)												
Transfers recognised - capital			9 466	5 509	(9 795)	(27 839)	(36 675)	(36 675)	(36 675)	(21 555)	(16 279)	(15 343)
Contributions recognised - capital			24 405	25 490	22 719	29 222	30 141	30 141	30 141	21 820	20 546	20 616
Contributed assets	6		-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Taxation												
Surplus/(Deficit) after taxation			33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Attributable to minorities												
Surplus/(Deficit) attributable to municipality			33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Share of surplus/ (deficit) of associate	7											
Surplus/(Deficit) for the year			33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273

LANEBERG MUNICIPALITY

A5 Budget Capital Expenditure by Vote and Funding

WC026 Langeberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - FINANCE		—	—	—	—	—	—	—	—	—	—
Vote 2 - EXECUTIVE & COUNCIL		—	—	—	—	—	—	—	—	—	—
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		—	—	—	—	—	—	—	2 200	2 200	2 200
Vote 4 - CORPORATE SERVICES		—	—	—	—	—	—	—	2 100	2 300	1 300
Vote 5 - ENGINEERING SERVICES		—	—	—	4 815	2 915	2 915	2 915	17 880	23 445	12 192
Vote 6 - COMMUNITY SERVICES		—	—	—	—	—	—	—	2 500	2 500	—
Capital multi-year expenditure sub-total	7	—	—	—	4 815	2 915	2 915	2 915	24 680	30 445	15 692
Single-year expenditure - to be appropriated	2										
Vote 1 - FINANCE		120	—	275	—	—	—	—	—	—	—
Vote 2 - EXECUTIVE & COUNCIL		1 965	—	—	—	—	—	—	—	—	—
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		1 684	5 582	5 574	4 275	3 375	3 375	3 375	1 000	—	—
Vote 4 - CORPORATE SERVICES		6 190	3 840	3 562	3 489	660	660	660	530	—	—
Vote 5 - ENGINEERING SERVICES		42 211	42 435	43 121	39 045	45 418	45 418	45 418	23 419	30 814	36 979
Vote 6 - COMMUNITY SERVICES		—	—	—	—	6 306	6 306	6 306	3 608	—	—
Capital single-year expenditure sub-total		52 169	51 858	52 531	46 809	55 759	55 759	55 759	28 557	30 814	36 979
Total Capital Expenditure - Vote		52 169	51 858	52 531	51 624	58 674	58 674	58 674	53 236	61 259	52 672
Capital Expenditure - Standard											
Governance and administration		4 811	5 196	4 536	2 625	2 685	2 685	2 685	4 130	2 500	2 500
Executive and council		1 965	—	—	—	—	—	—	—	—	—
Budget and treasury office		120	—	275	—	—	—	—	—	—	—
Corporate services		2 727	5 196	4 261	2 625	2 685	2 685	2 685	4 130	2 500	2 500
Community and public safety		8 485	11 090	7 355	5 789	6 202	6 202	6 202	6 760	3 452	1 000
Community and social services		4 264	2 303	3 484	4 289	4 622	4 622	4 622	5 318	1 710	1 000
Sport and recreation		667	594	854	—	80	80	80	682	682	—
Public safety		133	112	26	—	—	—	—	760	1 060	—
Housing		3 420	8 081	2 990	1 500	1 500	1 500	1 500	—	—	—
Health		—	—	—	—	—	—	—	—	—	—
Economic and environmental services		3 898	6 045	3 321	11 719	10 895	10 895	10 895	13 351	21 587	27 456
Planning and development		—	810	510	—	—	—	—	11 303	7 307	3 200
Road transport		3 816	4 828	2 810	10 869	9 441	9 441	9 441	1 000	13 232	24 256
Environmental protection		82	407	—	850	1 454	1 454	1 454	1 048	1 048	—
Trading services		34 974	29 526	37 321	31 491	38 892	38 892	38 892	28 995	33 720	21 716
Electricity		7 570	7 899	12 018	5 054	7 156	7 156	7 156	4 622	4 618	3 786
Water		12 146	16 366	20 885	3 528	1 160	1 160	1 160	7 285	24 701	1 160
Waste water management		10 249	3 327	1 007	9 070	22 890	22 890	22 890	8 876	300	270
Waste management		5 009	1 934	3 411	13 839	7 687	7 687	7 687	8 212	4 100	16 500
Other		—	—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Standard	3	52 169	51 858	52 531	51 624	58 674	58 674	58 674	53 236	61 259	52 672
Funded by:											
National Government		19 726	18 256	19 961	26 633	27 170	27 170	27 170	19 477	20 546	20 616
Provincial Government		4 680	7 233	2 362	2 589	2 972	2 972	2 972	2 343	—	—
District Municipality		—	—	—	—	—	—	—	—	—	—
Other transfers and grants		—	—	396	—	—	—	—	—	—	—
Transfers recognised - capital	4	24 405	25 490	22 719	29 222	30 141	30 141	30 141	21 820	20 546	20 616
Public contributions & donations	5	—	—	—	—	—	—	—	—	—	—
Borrowing	6	—	—	—	—	—	—	—	—	—	—
Internally generated funds		27 764	26 368	29 813	22 402	28 532	28 532	28 532	31 416	40 713	32 056

LANGE BERG MUNICIPALITY

A6 Budgeted Financial Position

WC026 Langeberg - Table A6 Budgeted Financial Position

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS												
Current assets												
Cash			11 282	11 197	57 765	13 946	30 946	30 946	30 946	42 629	14 906	8 426
Call investment deposits	1		60 000	50 000	24 869	55 000	55 000	55 000	55 000	60 000	60 000	55 000
Consumer debtors	1		31 236	31 268	37 928	30 093	22 093	22 093	22 093	36 520	41 929	47 697
Other debtors			5 128	7 754	4 938	10 500	10 500	10 500	10 500	12 000	14 000	16 000
Current portion of long-term receivables			1 497	648	615	550	550	550	550	550	550	550
Inventory	2		21 679	33 772	20 128	25 000	25 000	25 000	25 000	26 250	27 563	28 941
Total current assets			130 822	134 639	146 243	135 089	144 090	144 090	144 090	177 949	158 947	156 613
Non current assets												
Long-term receivables			3 546	2 291	1 407	1 650	1 650	1 650	1 650	1 100	550	-
Investments			91	110	121	125	125	125	125	125	135	145
Investment property			27 390	27 340	27 290	26 867	26 867	26 867	26 867	26 817	26 767	26 718
Investment in Associate												
Property, plant and equipment	3		465 212	500 721	535 505	570 906	564 956	564 956	564 956	590 815	621 304	636 105
Agricultural												
Biological												
Intangible			304	545	470	427	427	427	427	305	251	197
Other non-current assets			4 477	3 140	19 968	3 100	3 100	3 100	3 100	3 000	3 500	4 000
Total non current assets			501 018	534 146	584 761	603 074	597 124	597 124	597 124	622 162	652 508	667 164
TOTAL ASSETS			631 840	668 786	731 004	738 163	741 214	741 214	741 214	800 111	811 455	823 778
LIABILITIES												
Current liabilities												
Bank overdraft	1											
Borrowing	4		4 243	4 100	4 341	3 791	3 791	3 791	3 791	3 530	3 639	3 636
Consumer deposits			6 571	7 177	7 988	8 078	8 078	8 078	8 078	8 100	8 500	9 000
Trade and other payables	4		50 400	50 714	67 629	47 000	44 463	44 463	44 463	74 002	73 935	73 349
Provisions			13 729	14 345	16 549	13 000	13 000	13 000	13 000	13 580	14 201	14 866
Total current liabilities			74 942	76 336	96 507	71 869	69 331	69 331	69 331	99 212	100 275	100 850
Non current liabilities												
Borrowing			32 204	28 571	24 369	26 010	26 010	26 010	26 010	18 340	14 520	10 823
Provisions			50 804	75 869	109 195	72 624	72 624	72 624	72 624	109 046	118 879	129 051
Total non current liabilities			83 008	104 440	133 564	98 634	98 634	98 634	98 634	127 386	133 399	139 874
TOTAL LIABILITIES			157 950	180 776	230 071	170 503	167 966	167 966	167 966	226 598	233 674	240 724
NET ASSETS	5		473 890	488 010	500 934	567 660	573 248	573 248	573 248	573 513	577 781	583 053
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			431 175	452 228	471 551	534 381	539 969	539 969	539 969	551 650	566 631	581 960
Reserves	4		42 716	35 782	29 382	33 279	33 279	33 279	33 279	21 863	11 150	1 094
TOTAL COMMUNITY WEALTH/EQUITY	5		473 890	488 010	500 934	567 660	573 248	573 248	573 248	573 513	577 781	583 053

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A7 Budget Cash Flows

WC026 Langeberg - Table A7 Budgeted Cash Flows

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges			29 799	31 544	33 956	39 892	39 892	39 892	39 892	42 253	45 495	48 737
Service charges			275 498	289 645	326 640	382 279	382 279	382 279	382 279	384 831	412 569	437 651
Other revenue			13 433	19 948	26 013	28 751	28 751	28 751	28 751	36 140	38 381	40 646
Government - operating	1		75 718	73 622	83 997	75 248	85 498	85 498	85 498	122 459	121 545	124 483
Government - capital	1		29 529	19 008	28 580	23 912	23 912	23 912	23 912	21 820	20 546	20 616
Interest			3 734	2 789	3 860	6 482	6 482	6 482	6 482	6 249	6 390	6 533
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(368 559)	(387 245)	(424 871)	(500 176)	(501 740)	(501 740)	(501 740)	(528 395)	(600 625)	(626 915)
Finance charges			(3 432)	(3 329)	(3 191)	(2 674)	(2 674)	(2 674)	(2 674)	(7 945)	(7 862)	(7 758)
Transfers and Grants	1		-	-	(120)	-	-	-	-	(134)	(142)	(151)
NET CASH FROM/(USED) OPERATING ACTIVITIES			55 721	45 983	74 863	53 715	62 400	62 400	62 400	77 278	36 297	43 842
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	260	880	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors			-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables			(3 131)	(608)	1 386	2 000	2 000	2 000	2 000	550	550	550
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(52 169)	(52 333)	(52 403)	(51 624)	(58 674)	(58 674)	(58 674)	(53 236)	(61 259)	(52 672)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(55 300)	(52 681)	(50 137)	(49 624)	(56 674)	(56 674)	(56 674)	(52 686)	(60 709)	(52 122)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			491	606	811	457	457	457	457	22	400	500
Payments												
Repayment of borrowing			(3 545)	(3 993)	(4 100)	(2 871)	(2 871)	(2 871)	(2 871)	(7 931)	(3 711)	(3 700)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(3 054)	(3 387)	(3 289)	(2 414)	(2 414)	(2 414)	(2 414)	(7 909)	(3 311)	(3 200)
NET INCREASE/ (DECREASE) IN CASH HELD			(2 633)	(10 085)	21 437	1 677	3 313	3 313	3 313	16 683	(27 723)	(11 480)
Cash/cash equivalents at the year begin:	2		73 915	71 282	61 197	67 268	82 634	82 634	82 634	85 946	102 629	74 906
Cash/cash equivalents at the year end:	2		71 282	61 197	82 634	68 946	85 946	85 946	85 946	102 629	74 906	63 426

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A8 Cash Backed Reserves/Accumulated Surplus Reconciliation

WC026 Langeberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available												
Cash/cash equivalents at the year end		1	71 282	61 197	82 634	68 946	85 946	85 946	85 946	102 629	74 906	63 426
Other current investments > 90 days			–	(0)	–	(0)	–	–	–	–	–	–
Non current assets - Investments		1	91	110	121	125	125	125	125	125	135	145
Cash and investments available:			71 373	61 307	82 755	69 071	86 071	86 071	86 071	102 754	75 041	63 571
Application of cash and investments												
Unspent conditional transfers			9 185	4 278	9 857	1 020	1 020	1 020	1 020	–	–	–
Unspent borrowing			–	–	–	–	–	–	–	–	–	–
Statutory requirements		2										
Other working capital requirements		3	3 072	7 211	16 970	3 414	9 945	9 945	9 945	27 632	21 139	13 800
Other provisions												
Long term investments committed		4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		5								21 863	11 150	1 094
Total Application of cash and investments:			12 257	11 489	26 827	4 434	10 965	10 965	10 965	49 495	32 289	14 894
Surplus(shortfall)			59 116	49 817	55 928	64 637	75 107	75 107	75 107	53 259	42 753	48 677

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A9 Asset Management

WC026 Langeberg - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	26 276	16 186	40 586	30 761	26 001	26 001	46 648	45 769	29 636
Infrastructure - Road transport		825	198	214	700	600	600	2 060	7 210	4 440
Infrastructure - Electricity		3 983	1 408	7 055	1 754	2 229	2 229	1 995	2 437	1 666
Infrastructure - Water		3 665	73	19 051	2 368	-	-	9 935	25 951	3 160
Infrastructure - Sanitation		-	332	135	1 100	3 747	3 747	8 876	300	270
Infrastructure - Other		4 590	4 096	3 016	1 500	1 500	1 500	-	-	-
Infrastructure		13 063	6 108	29 472	7 423	8 076	8 076	22 866	35 899	9 536
Community		5 104	2 446	2 563	200	200	200	4 407	1 142	400
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	8 078	7 632	7 441	23 138	17 725	17 725	19 375	8 728	19 700
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		31	-	1 110	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	25 893	35 672	11 946	20 863	32 673	32 673	6 588	15 490	23 036
Infrastructure - Road transport		2 991	4 630	2 541	10 419	9 091	9 091	215	7 347	20 881
Infrastructure - Electricity		2 394	5 905	4 886	1 900	2 998	2 998	1 300	1 696	1 855
Infrastructure - Water		8 806	20 924	1 834	-	-	-	850	-	-
Infrastructure - Sanitation		10 565	2 995	873	7 170	17 319	17 319	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		24 755	34 454	10 133	19 489	29 408	29 408	2 365	9 043	22 736
Community		312	199	500	-	80	80	2 623	3 947	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	826	1 019	1 313	1 375	3 185	3 185	1 600	2 500	300
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	3 816	4 828	2 755	11 119	9 691	9 691	2 275	14 557	25 321
Infrastructure - Road transport		6 377	7 313	11 941	3 654	5 227	5 227	3 295	4 133	3 521
Infrastructure - Electricity		12 470	20 997	20 885	2 368	-	-	10 785	25 951	3 160
Infrastructure - Water		10 565	3 327	1 007	8 270	21 066	21 066	8 876	300	270
Infrastructure - Sanitation		4 590	4 096	3 016	1 500	1 500	1 500	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		37 818	40 562	39 604	26 911	37 484	37 484	25 231	44 941	32 272
Community		5 416	2 645	3 063	200	280	280	7 030	5 089	400
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets	6	8 905	8 651	8 754	24 512	20 909	20 909	20 975	11 228	20 000
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles		31	-	1 110	-	-	-	-	-	-
<u>TOTAL CAPITAL EXPENDITURE - Asset class</u>	2	52 169	51 858	52 531	51 624	58 674	58 674	53 236	61 259	52 672
ASSET REGISTER SUMMARY - PPE (WDV)										
<u>Infrastructure - Road transport</u>	5	74 542	81 497	79 021	86 764	85 336	85 336	83 411	92 976	109 638
<u>Infrastructure - Electricity</u>		71 073	77 108	87 515	87 686	89 259	89 259	89 166	89 734	89 542
<u>Infrastructure - Water</u>		65 789	79 847	107 375	102 488	100 119	100 119	107 218	128 592	126 165
<u>Infrastructure - Sanitation</u>		26 018	43 158	41 635	37 158	49 954	49 954	55 470	52 187	48 422
<u>Infrastructure - Other</u>		56 081	41 362	34 420	60 593	47 593	47 593	46 112	44 631	42 757
Infrastructure		293 503	322 972	349 966	374 689	372 261	372 261	381 378	408 121	416 524
Community		56 466	57 190	56 826	59 199	59 279	59 279	64 192	66 950	64 815
Heritage assets		649	649	260	939	939	939	939	939	939
Investment properties		27 390	27 340	27 290	26 867	26 867	26 867	26 817	26 767	26 718
Other assets		118 653	120 559	128 713	136 079	132 476	132 476	144 306	145 294	153 826
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		304	545	470	427	427	427	305	251	197
<u>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</u>	5	496 965	529 255	563 526	598 199	592 249	592 249	617 937	648 323	663 019
EXPENDITURE OTHER ITEMS										
<u>Depreciation & asset impairment</u>	3	16 814	20 530	34 125	21 745	34 745	34 745	27 548	30 873	37 975
<u>Repairs and Maintenance by Asset Class</u>		12 098	14 758	14 486	26 594	20 444	20 444	18 574	19 573	20 684
Infrastructure - Road transport		1 835	1 927	1 964	1 991	1 991	1 991	2 032	1 998	2 116
Infrastructure - Electricity		1 627	2 647	1 785	10 628	3 103	3 103	1 970	2 099	2 179
Infrastructure - Water		1 685	1 795	2 140	1 841	3 224	3 224	2 830	3 006	3 183
Infrastructure - Sanitation		760	783	1 201	681	1 843	1 843	1 764	1 873	1 983
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		5 907	7 152	7 090	15 142	10 162	10 162	8 597	8 976	9 461
Community		555	586	618	778	746	746	696	739	783
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	5 636	7 020	6 777	10 675	9 537	9 537	9 282	9 858	10 440
<u>TOTAL EXPENDITURE OTHER ITEMS</u>		28 912	35 288	48 611	48 339	55 189	55 189	46 122	50 446	58 659
<u>Renewal of Existing Assets as % of total capex</u>		49.6%	68.8%	22.7%	40.4%	55.7%	55.7%	12.4%	25.3%	43.7%
<u>Renewal of Existing Assets as % of deprecn"</u>		154.0%	173.8%	35.0%	95.9%	94.0%	94.0%	23.9%	50.2%	60.7%
<u>R&M as a % of PPE</u>		2.6%	2.9%	2.7%	4.7%	3.6%	3.6%	3.1%	3.2%	3.3%
<u>Renewal and R&M as a % of PPE</u>		8.0%	10.0%	5.0%	8.0%	9.0%	9.0%	4.0%	5.0%	7.0%

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A10 Basic Service Delivery Measurement

WC026 Langeberg - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		18 784	18 953	19 639	20 031	20 031	20 031	20 272	20 657	21 173
Piped water inside yard (but not in dwelling)		—	—	—	—	—	—	—	—	—
Using public tap (at least min.service level)	2	—	—	—	—	—	—	—	—	—
Other water supply (at least min.service level)	4	779	786	814	831	831	831	841	857	878
<i>Minimum Service Level and Above sub-total</i>		19 563	19 739	20 453	20 862	20 862	20 862	21 112	21 514	22 051
Using public tap (< min.service level)	3	—	—	—	—	—	—	—	—	—
Other water supply (< min.service level)	4	6 190	6 248	6 472	6 601	6 601	6 601	6 680	6 807	6 977
No water supply		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		6 190	6 248	6 472	6 601	6 601	6 601	6 680	6 807	6 977
Total number of households	5	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		21 377	21 571	22 350	22 797	22 797	22 797	23 070	23 509	24 096
Flush toilet (with septic tank)		1 573	1 588	1 645	1 678	1 678	1 678	1 698	1 730	1 773
Chemical toilet		55	56	58	59	59	59	60	61	62
Pit toilet (ventilated)		62	62	64	66	66	66	66	68	69
Other toilet provisions (> min.service level)		—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		23 068	23 277	24 117	24 599	24 599	24 599	24 894	25 367	26 002
Bucket toilet		641	646	670	683	683	683	691	704	722
Other toilet provisions (< min.service level)		1 191	1 202	1 245	1 270	1 270	1 270	1 285	1 310	1 343
No toilet provisions		854	862	893	911	911	911	921	939	962
<i>Below Minimum Service Level sub-total</i>		2 686	2 710	2 808	2 864	2 864	2 864	2 898	2 953	3 027
Total number of households	5	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
Energy:										
Electricity (at least min.service level)		9 524	9 611	9 958	10 157	10 157	10 157	10 279	10 474	10 736
Electricity - prepaid (min.service level)		14 732	14 866	15 402	15 710	15 710	15 710	15 899	16 201	16 606
<i>Minimum Service Level and Above sub-total</i>		24 257	24 476	25 360	25 867	25 867	25 867	26 178	26 675	27 342
Electricity (< min.service level)		1 289	1 301	1 348	1 375	1 375	1 375	1 392	1 418	1 453
Electricity - prepaid (< min. service level)		—	—	—	—	—	—	—	—	—
Other energy sources		207	209	216	221	221	221	223	228	233
<i>Below Minimum Service Level sub-total</i>		1 497	1 510	1 565	1 596	1 596	1 596	1 615	1 646	1 687
Total number of households	5	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
Refuse:										
Removed at least once a week		18 461	18 629	19 301	19 687	19 687	19 687	19 923	20 302	20 809
<i>Minimum Service Level and Above sub-total</i>		18 461	18 629	19 301	19 687	19 687	19 687	19 923	20 302	20 809
Removed less frequently than once a week		—	—	—	—	—	—	—	—	—
Using communal refuse dump		290	293	303	309	309	309	313	319	327
Using own refuse dump		5 419	5 468	5 666	5 779	5 779	5 779	5 848	5 959	6 108
Other rubbish disposal		551	556	577	588	588	588	595	606	622
No rubbish disposal		365	368	381	389	389	389	394	401	411
<i>Below Minimum Service Level sub-total</i>		6 626	6 686	6 927	7 066	7 066	7 066	7 150	7 286	7 468
Total number of households	5	25 087	25 314	26 228	26 753	26 753	26 753	27 074	27 588	28 278
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (free minimum level service)		—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per household per month)		—	—	—	—	—	—	—	—	—
Refuse (removed at least once a week)		—	—	—	—	—	—	—	—	—
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		—	—	—	—	—	—	—	—	—
Sanitation (free sanitation service to indigent households)		—	—	—	—	—	—	—	—	—
Electricity/other energy (50kwh per indigent household per month)		—	—	—	—	—	—	—	—	—
Refuse (removed once a week for indigent households)		—	—	—	—	—	—	—	—	—
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		—	—	—	—	—	—	—	—	—
Highest level of free service provided per household										
Property rates (R value threshold)		82 000	80 000	85 730	85 901	85 901	85 901	86 932	88 584	90 798
Water (kilolitres per household per month)	6	6	6	6	6	6	6	7	7	7
Sanitation (kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (Rand per household per month)	97	111	102	102	102	102	102	103	105	108
Electricity (kwh per household per month)	51	50	54	54	54	54	54	54	55	57
Refuse (average litres per week)		—	—	—	—	—	—	—	—	—
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		—	—	—	—	—	—	—	—	—
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		7 258	7 613	8 710	9 741	11 091	11 091	9 084	9 732	10 380
Water (in excess of 6 kilolitres per indigent household per month)		516	301	273	3 636	3 636	3 636	3 897	4 139	4 363
Sanitation (in excess of free sanitation service to indigent households)		7 335	8 965	9 891	12 039	11 039	11 039	11 900	12 638	13 383
Electricity/other energy (in excess of 50 kwh per indigent household per month)		2 296	3 213	3 606	4 273	4 273	4 273	4 599	4 884	5 172
Refuse (in excess of one removal a week for indigent households)		5 487	6 817	7 609	9 305	7 805	7 805	8 461	8 985	9 515
Municipal Housing - rental rebates		—	—	—	—	—	—	—	—	—
Housing - top structure subsidies		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total revenue cost of subsidised services provided	6	22 891	26 909	30 090	38 993	37 843	37 843	37 941	40 378	42 834

SECTION A – Part 2

1. Budget Process Overview

1.1 Political oversight of the budget process

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guides the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organisations such as portfolio committees.

1.2. Schedule of Key Deadlines relating to budget process [MFMA s21 (1) (b)]

The IDP and Budget time schedule of the 2016/2017 budget cycle was approved by Council in September 2015, ten months before the start of the budget year in compliance with legislative directives.

1.3. Process used to integrate the review of the IDP and preparation of the Budget

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2015 and the update of the MTREF to determine the affordability and sustainability framework at the same time. A review of the approved 2015/2016 IDP was undertaken in 2015.

1.4. Process for consultation with each group of stakeholders and outcomes

Following the tabling of the draft budget in March 2016, local input was solicited via notices published in all major newspapers, including The Cape Times, Die Burger and The Gazette. The budget was also

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placed on the municipal website at www.langeberg.gov.za , links on social media platforms as well as communication through the block representatives and ward committees.

Comments on the IDP and Budget was made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality and was considered for incorporation as part of the final budget approval process.

1.5. Stakeholders involved in consultations

The tabled budget was provided to National Treasury and Provincial Treasury in April 2016 for their consideration in line with S23 of the MFMA.

1.6. Process and media used to provide information on the Budget to the community

The Municipality's consultation process on its draft IDP review and budget was held during April 2016, where various community organisations and representatives came forward to give input and to re-prioritise some of their needs.

Community representatives and organisations had to review the priorities given previously to ascertain whether it has been captured as priorities during the 2015/2016 IDP process.

1.7. Methods employed to make the Budget document available (including websites)

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2016/2017), advertisements was placed in the local newspaper The Gazette, the Langeberg Express, the municipal website and social media platforms. The information relating to resolutions and budget documentation was displayed at the notice boards in the municipal offices as well as libraries.

In compliance with S 22 of the MFMA, the Budget documentation was published on the municipality's website following the tabling thereof at Council in March 2016 and the approval thereof in May 2016.

2. IDP Overview and Amendments

- **The Vision of the Municipality**

The Municipality's long term vision:

"Creating a stable living environment and sustainable living conditions for all citizens".

- **Alignment with Provincial and National Government**

Langeberg Municipality's development plan needs to be aligned with National and Provincial initiatives to ensure optimal impact from the combined efforts of government. In this regard there are six critical elements: Accelerated and Shared Growth-South Africa (ASGI-SA), National Spatial Development Perspective (NSDP), National Strategy for Sustainable Development (NSSD), Provincial Growth and Development Strategy (PGDS) and Provincial Spatial Development Framework (PSDF).

All these feed into and influence the Integrated Development Plan.

- **Langeberg Municipality Budget Priorities (Key Performance areas)**

The Municipality's 2016/2017 to 2018/2019 Integrated Development Plan focuses on ten strategic focus areas. The concrete objectives for each strategic focus area have been outlined and elaborated on in the Strategic Plan for 2016-2020. These objectives will be used to further develop key performance indicators against which performance implementation monitoring and reporting will be done. The corporate scorecard outlines these indicators and targets.

The ten strategic outcomes are:

- *sustainable integrated human settlement*
- *sustainable civil engineering infrastructure services*
- *energy efficiency for a sustainable future*
- *provision of a safe and efficient road network*
- *promote public safety*
- *provision of a clean environment*
- *social and community development*
- *growth and economic development*
- *sound financial management*
- *institutional development and corporate governance*

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Amendments to the Integrated Development Plan

Amendments were made to the Integrated Development Plan.

The complete Integrated Development Plan will be distributed at the Council Meeting of 16 May 2016.

3. Measurable performance objectives and indicators

(a) KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided on Supporting Table SA 8.

(b) MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue are provided as follows:

- Revenue for each vote - SA 26
- Revenue for each source - SA 25

Provision of Basic Services:

(i) Amount in rand value of each of the free basic services:

- Refuse R 8 460 780
- Water (Basic charges) R 3 897 370
- Sewerage R 11 899 770
- Electricity R 4 599 090

(ii) Level of service to be provided

Indigents will receive 50 kWh of electricity and 6 kilolitre of water per month while their basic charges for water, refuse and sewerage will be subsidised.

(iii) Number of households to receive free basic services

There are budgeted for 5 550 households that will receive 50 kWh electricity per month while only indigent consumers in the municipal area will receive 6 kilolitres of free water per month.

(iv) Total budgeted for providing each basic service

- Refuse R 14 422 320
- Water (Basic charges) R 42 138 570
- Sewerage R 15 635 460
- Electricity R 324 764 680

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(c) **PROVIDING CLEAN WATER AND MANAGING OF WASTE WATER**

The following information is provided as requested in terms of Circular 58 from National Treasury.

Name of the Water Service Authority in the area and name of the Water Service Provider, and who actually manages the provision of drinking water and waste water management (if outsourced).

Langeberg Municipality is both the Water Service Provider and the Water Service Authority and manages the provision of drinking water and waste water management.

The Blue Drop and Green Drop performance ratings (as determined by the Department of Water Affairs) applicable to all water and waste water services within the municipality, highlights areas that require attention.

Below is the blue drop risk ratings provided by the Provincial Department. Towns were scored as follows as per the latest available audited figures of 2014

The 2014 Blue Drop Report as published by the Department of Water and Sanitation indicated the following scores and comments:

Under the category most improved the following was stated:

Langeberg Local Municipality increased their score from 52% (in 2012) to 72% (2014) – an increase of 20%. These increases are promising for further improved provisioning of water services in the municipalities.

- Ashton 78.05%
- Robertson 64.06%
- McGregor 71.73%
- Montagu 76.31%
- Bonnievale 69.99%

The current status of the municipality's Water Safety Plan

Water Safety Plan: A comprehensive water safety plan has been completed and submitted to council and circulated to Provincial Government.

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A brief outline of problems that the municipality are experiencing with regards to the management of drinking water and sewerage.

- A. Personnel do not meet the requirements as stipulated by the Department of Water Affairs (process controllers, supervisors) with regards to level of education.
- B. Lack of adequate funding for adequate maintenance with regards to calibration of bulk meters, office area, buildings and structures at the works.
- C. Vandalism is becoming an increasing problem and the availability of funding for new fencing at both the purification plants and at reservoirs is required

An outline of the steps the municipality needs to take to address the problems noted.

Step 1.

- When vacancies become available in future qualified personnel must be appointed.

Step 2.

- Current personnel must receive practical training at the work place.

Step 3.

- Funds must be made available for basic maintenance on buildings, structures and calibration of bulk meters

2016/2017 budget and MTREF allocations proposed/made to fund the above measures.

Funds are provided in the budget for training as well as upgrading of purification plants.

4. Overview of Budget Related Policies and Amendments

The following budget related policies have been approved by Council, or have been reviewed / amended and / or are currently being reviewed / amended, in line with National Guidelines and Legislation.

- Tariff Policy
- Asset Management Policy
- Credit Control and Debt Collection Policy
- Cash Management and Investment Policy
- Rates Policy
- Supply Chain Management Policy
- Veriment Policy
- Funding and Reserves Policy

Policies which have been amended according to the recommendation below will be available at libraries in the municipal area and the website of the municipality.

Herewith information regarding the amendment of policies:

(a) *RATES POLICY*

The Municipal System Act requires Council to adopt a Rates Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a Rates Policy and the policy must be in line with the Municipal Property Rates Act. Specific legislation applicable to each service has been taken into consideration when determining this policy.

Background

The Department of Cooperative Governance reviewed the Rates Policies of all municipalities and made a finding that the wording General Rates must be removed from the policy as well as tariff list and be replaced with the specific rateable properties as prescribed by the Municipal Property Rates Amendment Act.

Comments

The proposal is that the Rates Policy be amended in line with the Municipal Property Rates Amendment Act.

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Recommendation

That the Rates Policy (below) be amended as follow (Highlighted in bold and italic is the changes as contained in the Municipal Property Rates Amendment Act):

Rates Policy

INDEX

Part 1	Objective and Definitions
Part 2	Imposition of rates
Part 3	Exemptions, rebates and reductions on rates
Part 4	Date on which rates become due and payable
Part 5	Correction of errors and omissions
Part 6	Frequency of valuations
Part 7	Annexure: legal requirements
Part 8	Repeal and commencement

Part 1

1. Objective

In developing and adopting this rates policy, the council has sought to give effect to the sentiments expressed in the preamble of the Property Rates Act, namely that:

- the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
- there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfil its developmental responsibilities;
- revenues derived from property rates represent a critical source of income for municipalities to achieve their constitutional objectives, especially in areas neglected in the past because of racially discriminatory legislation and practices; and
- it is essential that municipalities exercise their power to impose rates within a statutory framework which enhances certainty, uniformity and simplicity across the nation, and which takes account of historical imbalances and the burden of rates on the poor.

In applying its rates policy, the council shall adhere to all the requirements of the Property Rates Act no. 6 of 2004 including any regulations promulgated in terms of that Act.

1. Definitions

In this policy, unless inconsistent with the context,

“Agricultural property” means property that is used primarily for agricultural purposes but, without derogating from section 9 of the Act, excludes any portion thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game.

“public service infrastructure” means the following:

- (a) National, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) Water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming a part of a water or sewer scheme serving the public;
- (c) Railway lines forming part of a national railway system.
- (d) Runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes;
- (e) Breakwaters, seawalls, channels, basins, quay walls, jetties, roads. Railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids

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comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels.

“rates” means a municipal rate on property envisaged in section 229(1)(a) of the Constitution;

“ratio” in relation to section 19 of the Act, means the relationship between the cent amount in the Rand applicable to residential properties and different categories of non-residential properties: Provided that the two relevant cent amounts in the Rand are inclusive of any relief measures that amount to rebates of a general application to all properties within a property category.

“the act” means the act on Local Government: Municipal Property Rates Act, Act No 6 of 2004;

“the Council” means the municipal Council of the Langeberg Municipality and has all other words the meaning assigned thereto by the Act

Part 2

Imposition of Rates

1. Rates

The Council shall in terms of the Act and this policy impose a rate in the rand on all rateable property within its area of jurisdiction for each financial year as recorded in the municipality's valuation roll and any supplementary valuation roll.

Rateable property shall include any rights registered against such property with the exception of a mortgage bond.

The council pledges itself to limit each annual increase as far as practicable to the increase in the consumer price index over a period preceding the financial year to which the increase relates, except when the approved integrated development plan of the municipality provides for a greater increase.

The council shall, in imposing the rate for each financial year, take proper cognisance of the aggregate burden of rates and services charges on representative property owners, in the various categories of property ownership, and to the extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region.

The council shall further, in imposing the rate for each financial year, strive to ensure that the aggregate budgeted revenues from property rates, less revenues forgone and less any contributions to the provision for bad debts, equal at least 25% of the municipality's aggregate budgeted net revenues for the financial year concerned. By doing so, the municipality will ensure that its revenue base and the collectability of its revenues remain sound.

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Liability for the payment of Rates

- (1) The registered owner of a property is liable for the payment of rates levied in terms of section 24 of the Act on that property.
- (2) Rates may, subject to the provisions of sections 28 and 29 of the Act, be recovered from tenants, occupiers and agents of the owner.

Rates due on a supplementary Valuation Roll

In the event property been transferred to a new owner and the rates on a supplementary valuation roll becomes payable after the transfer the previous owner and the new owner will jointly and separately be held responsible for the payment for the rates.

2. Special Rating Areas

The Council may subject to the compliance with the provisions of section 22 of the Act determine an area within the municipal area as a special rating area and levy an additional rate in that area to upgrade or improve that area. The funds generated by the special rate in a special rating area shall only be utilised in that area and only for the intended upgrading or improvement of that area.

3. Ratio between Rates on Residential and Non-residential Properties/Agricultural Properties

The ratio between rates on residential and non-residential property may not exceed the ratio prescribed by the Minister of Provincial and Local Government. The present ratio is 1 : 1. The ratio between rates on residential and agricultural property may not exceed the ratio as indicated in the Regulations on the Rate Ratios. The ratio is 1 : 0.25.

4. Method of assessing Rates

Rates imposed by the Council shall be assessed on the valuation of rateable property appearing on the valuation roll in operation in the municipal area on the date on which such rates become due and payable.

5. Adjustment of Rates

If rates assessed on the valuation of rateable property and such valuation is thereafter altered in terms of section 55(1) of the Act, the council shall adjust the assessment of such rates and shall refund any amount over collected and shall levy any amount under collected.

If immovable property becomes exempt from rating during a financial year, council shall make a pro-rata refund in respect of the unexpired portion of such financial year. If exempted property becomes rateable during a financial year, the council shall levy rates pro-rata in respect of the unexpired portion of such financial year.

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6. Supplementary Valuation Rolls

Rates on supplementary valuation rolls shall be levied as prescribed in section 78(4) of the Act.

7. Accounts to be Furnished

The Council shall annually during July furnish each registered owner of rateable property as it appears in the valuation roll with a rates account. In respect of supplementary valuations, rates accounts will be furnished to the affected owners as from the effective date.

In the case of agricultural property that is owned by more than one owner in undivided shares, Council shall furnish any one of the owners with a rates account and hold him/her liable for payment of the rates on the property.

8. Properties used for multiple purposes

A rate levied on a property used for multiple purposes must be determined by apportioning the market value of the property to the different purposes for which the property is used and applying the rates applicable to the categories determined by the municipality for properties used for those purposes.

Part 3

3.1 Exemptions, Rebates and Reductions on Rates

In determining the annual rate, the council shall grant the following exemptions, rebates and reductions to the categories of properties and categories of owners as indicated below. Council reserves the right to reconsider the exemptions, rebates and reductions annually and adjust as necessary.

The council will take the actual use of the property into consideration before placing it in a particular category.

In the case of vacant land the original land determination will be applied.

In terms of section 17(1)(h) of the Act, the first R80 000 of the valuation of a residential property is exempted from rates.

• Property used for bona-fide agriculture purposes	0%
• Small holdings used for bona-fide agriculture purposes	0%
• Property used for bona-fide agriculture purposes where the owner/tenant supply free basic services to farm workers	0%
• Property zoned as agriculture which is not used for agriculture purposes	50%
• State-owned property: residential	0%
• State-owned property: public infrastructure	20%
• Other state property	0%
• Municipal property used for municipal purpose;	100%
• Municipal property not used for municipal purpose;	0%

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• State owned property: Schools	20%
• State trust land	0%
• Protected areas	100%
• Properties on which national monuments are situated and used for residential purposes only	0%
• Properties on which national monuments are situated and used for business and commercial purposes	0%
• Properties owned by benevolent organisations and used to further the objectives of such organisations	100%
• Properties owned by a land reform beneficiary or his/her heirs for the first ten years as from date of the first registration of the title deed in the Deeds Office	100%
• Property registered in the name of a religious body or organisation and primarily used as a place of worship including the official dwelling of a minister or employee of that organisation who officiates at services.	100%
• Property registered in the name of a private school which is registered in terms of an act.	20%
• Property situated in the rural area which is zoned as non-agriculture	30%
• Property registered in the name of a charitable organisation and/or church that house the poor	100%
• Property in the rural area that are used for a hall, on condition that the halls have a separate title deed and are owned by a non-profit organization.	100%
• Property owned by a sportclub, on condition that these properties of the sporting codes have a separate title deed and are owned by the sporting body.	100%

Where one component of properties used for multiple purposes on average represents 70% or more of the property's actual use, such property shall be rated as though it were used for that purpose only.

The following categories of owners of residential properties shall additionally receive the following rebates on rates due in respect of such properties after deducting the rebate applicable to residential properties.

• Registered indigents who are the sole owners of the property concerned and occupy the property permanently	0% - the first R 80 000 of the valuation are exempted from rates
• Owners of properties being developed for approved commercial or industrial use	80% of the rates on the rateable value until the development is completed; 60% of the rateable value for municipality's financial year immediately following the completion of the development and

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	40% of the rates based on the rateable value for each of the two ensuring years.
<ul style="list-style-type: none"> Property owners who are over 60 years of age with a monthly household income of less than R 3500 who own one property and occupy it permanently 	60% of the rates
<ul style="list-style-type: none"> Property owners who are over 60 years of age with a monthly household income of less than R 4000 who own one property and occupy it permanently 	50% of the rates
<ul style="list-style-type: none"> Property owners who are over 60 years of age with a monthly household income of less than R 5000 who own one property and occupy it permanently 	40% of the rates

The council grants the above rebates in recognition of the following factors:

- The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial, industrial and certain other properties to recover such rates as part of the expenses associated with the goods or services which they produce.
- The need to accommodate indigents and less affluent pensioners.
- The services provided to the community by public service organisations.
- The value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also taking into account the municipal services provided to municipal residents who are employed in such activities.
- The need to preserve the cultural heritage of the local community.
- The need to encourage the expansion of public service infrastructure.
- The indispensable contribution which property developers (especially in regard to commercial and industrial property development) make towards local economic development, and the continuing need to encourage such development.
- The requirements of the Property Rates Act no 6 of 2004.

The municipal manager shall ensure that the revenues forfeited in respect of the foregoing rebates are appropriately disclosed in each annual operating budget component and in the annual financial statements and annual report, and that such rebates are also clearly indicated on the rates accounts submitted to each property owner.

3.2 Application for exemption and rebates

- (1) Owners of property qualifying for exemptions and rebates, excluding exemptions and rates prescribed by the Act, must apply on the prescribed form before 30 September every third year as from 1 July 2009 for exemptions and rebates on rates for the medium term of three years.
- (2) All applications for exemptions or rebates on rates must be considered by the Chief Financial Officer or his nominee who must approve or reject it.
- (3) If an application is rejected, reasons for the rejection must be provided to the applicant.

Part 4

Date on which rates become due and payable

Rates will be levied annually during July and are payable in twelve equal instalments. The monthly instalment will appear on the monthly consolidated account and is payable on or before the 7th of each month or if the 7th is not a business day, the business day immediately following the 7th.

Owners or accountholders can apply on/before 1 July every year to pay their rates on an annual basis and the yearly rates are payable on/before 7 October every year, where-after interest will be charged.

Part 5

Correction of errors and omissions

Where rates levied on a particular property have been incorrectly determined whether because of:

- a) An error or omission on the part of the municipality; or
- b) False information provided by the owner of the property; or
- c) Property used in contravention of the zoning regulations.

The rates payable shall be appropriately adjusted for the period extending from the date on which the error or omission is detected back to the date on which rates were first levied in terms of the current valuation roll.

Where the error occurred because of false information provided by the property owner or as a result of a contravention of the permitted use of the property concerned, interest on the unpaid portion of the adjusted rates payable shall be levied at the maximum rate permitted by prevailing legislation.

Part 6**Frequency of Valuations**

The municipality shall prepare a new valuation roll for up to five years and supplementary valuation rolls at least annually.

Part 7**Annexure: Legal Requirements**

This policy must be read with the Act on Local Government: Municipal Property Rates, Act 6 of 2004 and the Regulations which may be promulgated in terms of the Act. A paraphrase – and in some instances an abridgement – of the key requirements of the Local Government: Property Rates Act no 6 of 2004 is attached as an annexure to this policy.

Part 8**Repeal and Commencement**

1. **Repeal of Policy**

The chapter of the Council's tariff policy dealing with rates is repealed with effect from the date on which this policy comes into operation.

2. **Commencement**

This policy takes effect on the date on which the first valuation roll compiled in terms of the act takes effect.

Credit Control and Debt Collection Policy

The policy is amended to increase the criteria amount for indigent subsidy from R 3 000 to R 3 500 per household.



CREDIT CONTROL AND DEBT COLLECTION POLICY



CREDIT CONTROL & DEBT COLLECTION POLICY

2015/2016

**This policy has been formulated in terms of the provisions of section 96(b) of the
Local Government: Municipal Systems Act, 32 of 2000.**

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CHAPTER 1: GENERAL

1. Definitions

- (1) In this policy, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Langeberg Municipality: Credit Control and Debt Collection By-law has the same meaning, and

“3rd party debt collection agencies” means any person or juristic person that collects debt on behalf of the Municipality;

“Administration of Estates Act” means the Administration of Estates Act, 66 of 1965:

“advanced collection” means any estimated amount that will be collected as a security for any debt, inclusive of any estimated tenant debt, that may accumulate against the property for a period up to 120 days from the date of issuing a section 118 certificate in terms of the Systems Act;

“backyard dwellers” means households on council rental stock property within a given area and registered as being backyard dwellers as determined by Council;

“child-headed household” means a household where all the occupants of a residential property are younger than 18 years old. A child-headed household is a household consisting only of children;

“conversion of balances of old dormant accounts” means accounts carried forward from the previous municipalities which now form part of the Langeberg Municipality on which no further transactions, other than interest, if any, have been recorded;

“credit meter” means a meter where an account is issued subsequent to the consumption of a metered service;

“dispute” means a dispute as referred to in section 102 (2) of the Systems Act as read with item 7 of this policy; **“Finance Management Act”** means the Local Government: Municipal Finance Management Act, 56 of 2003;

“household income” means the total gross income of both the debtor and the debtor’s spouse or partner and the gross income of any other person living in or on the premises;

“income” means the gross monthly household income of both the owner and spouse or partner from all sources including but not limited to salaries, wages, dividends, pensions, grants, rentals, board and lodging, interest received, and any investment income;

“indigent relief” means the applicable indigent relief as determined by Council from time to time;

“Insolvency Act” means the Insolvency Act, No. 24 of 1936;

“meter” means any device which measures any demand or quantity of either electricity energy or water passing through such meter as further defined in the Tariff Policy or any other by-law or policy of the Langeberg Municipality;

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“municipal valuation” means the value of the property as determined in terms of the Property Rates Act;

“non-residential debtors” means any debtor who is not a residential debtor;

“prepayment meter” means any meter that can be programmed to allow the flow of a pre-purchased amount of energy in an electrical circuit or a pre-purchased amount of water supplied through a water meter;

“prepayment electricity meter” means a meter that can be programmed to allow the flow of a pre-purchased amount of energy in an electrical circuit;

“prepayment water meter” means any meter that can be programmed to allow the flow of a pre-purchased amount of water to be supplied through a water meter;

“property” means—

- (a) immovable property registered in the name of a person, and includes a unit as defined in section 1 of the Sectional Titles Act, 1986 (Act No. 95 of 1986); or
- (b) a right registered against immovable property in the name of a person;

“Property Rates Act” means the Local Government: Municipal Property Rates Act, 6 of 2004;

“query” and **“verify”** means any query which is not defined as a dispute;

“rate” or **“rates”** means a municipal rate as defined in section 1 of the Property Rates Act and includes any additional rates on property as envisaged in section 19 (1) (d) and section 22 of the Property Rates Act;

“Rates Policy” means the Langeberg Municipality: Rates Policy;

“residential debtors” means debtors as defined in this policy who utilise property for residential purposes and who may qualify for and who may receive free water or free electricity or a rates rebate, as determined by Council from time to time;

“residential property” means residential property as defined in the Rates Policy;

“sundry” means any sundry debt raised on a municipal account;

“Supply Chain Management Policy” means the Langeberg Municipality: Supply Chain Management Policy;

“Tariff Policy” means the Langeberg Municipality: Tariff Policy;

“this policy” includes the Langeberg Municipality: Credit Control and Debt Collection By-law;

“verify” see the definition of the word **“query”** ;and

“water management device” means a water management device as defined in the Tariff

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Policy or any other by-law or policy of the Langeberg Municipality.

2. Object

- (1) The object of this policy is to
 - (a) focus on all outstanding debt as raised on the debtor's account;
 - (b) provide for a common credit control and debt collection policy;
 - (c) promote a culture of good payment habits amongst debtors and instil a sense of responsibility towards the payment of accounts and reducing municipal debt;
 - (d) subject to the principles provided for in this policy, use innovative, cost-effective, efficient and appropriate methods to collect as much of the debt in the shortest possible time without any interference in the process; and
 - (e) effectively and efficiently deal with defaulters in accordance with the terms and conditions of this policy.

3. Implementing Authority

- (1) Section 100 of the Municipal Systems Act provides as follows:
The Municipal Manager or service provider must –
 - (a) implement and enforce the municipality's credit control and debt collection policy and any by-laws enacted in terms of Section 98;
 - (b) in accordance with the credit control and debt collection policy and any such by-laws, establish effective administrative mechanisms, processes and procedures to collect money that is due to the municipality; and
 - (c) at such intervals as may be determined by the council, report the prescribed particulars to a meeting of the supervising authority referred to in Section 99.

The above makes it clear that the Municipal Manager and his administration have the role of implementing and enforcing policy made by the supervising authority.

4. Principles and guidelines

- (1) This policy takes into account the following principles and guidelines:
 - (a) human dignity must be upheld at all times;
 - (b) this policy must be implemented in accordance with equity, fairness and consistency;
 - (c) every reasonable effort should be made to ensure that details related to the debt and the account of the debtor are correct at all times;
 - (d) the Municipal Manager may treat any debt, and arrangements to repay arrears holistically, but different repayment periods or methods may be determined for different types of service, debtors or areas within the general rule that the repayment period should take into consideration the financial capacity of the debtor;
 - (e) the implementation of this policy is based on sound business practices and any other applicable legislation, including but not limited to the Electronic Communications and Transactions Act No. 25 of 2002;
 - (f) new applications for services will be subject to prescribed credit information and outstanding amounts may be transferred to the new account. All information furnished on the application form may be verified by the Municipality with any or all data information institutions, credit information bureaux and any financial institutions as may be deemed

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- necessary by the Municipality in determining the applicant's credit worthiness. The Municipality reserves its rights to share bad payment behaviour in a responsible manner with the aforesaid institutions, should it become necessary to do so, as determined from time to time;
- (g) where alternatives are available the Municipality may provide reduced levels of service to manage the debt growth;
 - (h) debtors may be referred to 3rd party debt collection agencies and may be placed on the National Credit Rating List;
 - (i) if an account is not paid by the due date, interest will be raised on capital based on a full month and part of a month must be deemed to be a full month;
 - (j) for purposes of an arrangement a debtor may be required to co-operate with any reasonable measures that might be required to reduce their level of use of consumable services to affordable levels;
 - (k) the terms and conditions as contained in any prescribed form or document utilised in implementing this policy, forms part of this policy and are incorporated therein as specifically stated;
 - (l) the suspension of any debt management action, when interrupted for whatever reason, shall, where practical, continue from the previous action taken.
 - (m) service of documents and processes may be in accordance with section 115 of Systems Act.
 - (n) all legal costs, including attorney-and-own-client costs incurred in the recovery of arrears, shall be levied against the debtors account.
 - (o) where a company, closed corporation, trust in terms of the Trust Property Control Act No. 57 of 1988, home owners association or a body corporate in terms of the Sectional Titles Act, 1986 (Act No. 95 of 1986), is indebted to this Municipality, the liability for such arrears may be extended to the directors, members or trustees thereof jointly and severally; and
 - (i) the directors, members or trustees thereof shall be considered to have provided this Municipality with a guarantee that such debt shall be recoverable from themselves in their personal capacity with each being jointly and severally liable for such debt, the one paying the other to be absolved;
 - (p) where any subsidiary company of a holding company is indebted to this Municipality, the liability for such arrears may be extended to the holding company; and
 - (i) where any holding company is indebted to this Municipality, the liability for such arrears may be extended to any subsidiary company;
 - (q) notwithstanding anything contained in this policy the Municipal Manager may recover any debt incurred at a property as set out in section 118 (3) of the Systems Act, from the owner of that property; and
 - (r) any reference to any rand value or measured quantity as reflected in this policy may be determined or amended by Council from time to time.
 - (s) In the event of this Municipality expropriating immovable property:
 - (i) For owners who do not co-operate with the Municipality, the proceeds of the sale of the property, if any, will be deposited into their Municipal account;
 - (ii) for property owners who are not clients of this Municipality or do not have a Municipal account, the proceeds of the sale, if any, will be paid into a sundry account, until such amount is claimed by such owner;
 - (iii) no interest will be paid to such owners referred to in sub-item (1) (s) (i) and (ii) unless permitted in terms of any other legislation, policy or as determined by Council from time to time; and
 - (iv) all the proceeds will be further subject to all the conditions contained in this policy

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Misrepresentation

- (2) Debtors found to have misrepresented themselves in order to benefit from any of the Municipality's relief or any benefit will be deemed to have committed an offence and remedial measures will be taken in a manner as determined by the Council from time to time, and all relief or any benefits that have been received, will be reversed by the Municipal Manager;

5. Employer deductions

Whenever an agreement in terms of the Langeberg Municipality: Credit Control and Debt Collection By-law, is concluded with an employer the Municipality may pay a commission to the employer, the amount of which will be determined from time to time.

6. Councillor and municipal staff arrears

- (1) Staff arrears will be dealt with in terms of item 10 of Schedule 2 to the Systems Act, and in terms of any procedures, method or actions referred to in this policy. Notwithstanding any other procedure, method or action that may be taken in terms of this policy, the Municipal Manager shall deduct any outstanding amount from such staff members' salary or remuneration after the 3 (three) month period referred to in item 10 of Schedule 2 to the Systems Act, has elapsed; or
 - (a) notwithstanding sub-item 5 (1) the Municipal Manager shall deduct any outstanding amount from such staff members' salary or remuneration after a period of not less than 2 (two) months from the due date thereof.
- (2) In accordance with Schedule 1, item 12A of the Systems Act, a Councillor of the Municipality may not be more than 3 (three) months in arrears for municipal service fees, surcharges on fees, rates or any other municipal taxes, levies and duties levied by the Municipality. Notwithstanding any other procedure, method or action that may be taken in terms of this policy, the Municipal Manager shall deduct any outstanding amount from such Councillor's remuneration after this 3 (three) month period has elapsed; or
 - (a) notwithstanding sub-item 5 (2) the Municipal Manager shall deduct any outstanding amount from such Councillor's remuneration after a period of not more than 2 (two) months from the due date thereof.
- (3) At the sole discretion of the Municipal Manager and after complying with sub-items (1) and (2), deduct any amount owing to this Municipality by any Councillor or staff member from such Councillor's or staff member's remuneration or salary.

7. Credit control

- (1) All new applications for the provision of a service may be subject to the payment of a deposit based on the applicant's municipal payment record with a minimum deposit as per the tariff; or
 - (a) the Municipal Manager may waive the requirements for a deposit where a prepayment water meter, prepayment electricity meter or water management device have been installed; or
 - (b) at any other time as determined by the Municipal Manager.
- (2) Any adjustment to the basic deposit will be determined by the debtor's municipal payment record.

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- (3) The applicant may be required to undergo a full credit check in an endeavour to trace all debt inclusive of municipal debt owed by the applicant. This will require the provision of, inter alia, acceptable means of identification and if applicable, the binding lease agreement, title deed and other relevant supporting documentation as required by the Municipality from time to time. The relevant application form as approved by the Municipality from time to time forms an integral part of this policy insofar as the contents of such application form are not in conflict with any of the provisions of this policy.
- (4) Application for services for businesses, including but not limited to, trusts, companies, close corporations, partnerships, sole proprietors and government institutions should be approved subject to the provisions of sub-items (1) to (3) above. **The application must include the submission of a resolution delegating authority to the applicant and furnishing, if applicable, the business entity's registration number or Trust Reference Number with the Master of the High Court.** The names, addresses and all relevant contact particulars of all the business's directors or members or trustees or proprietors or partners must be submitted with the resolution. The relevant application form as approved by the Municipality from time to time forms an integral part of this policy insofar as the contents of such application form are not in conflict with any of the provisions of this policy.
- (5) The Municipality shall not conduct any business activity with or provide any services to any persons who are in arrears with municipal accounts except as provided for in legislation or policy and as determined by the Municipality from time to time, nor will any refunds of credits be made to any debtor or any debtor's nominee who is in arrears with their Municipal account.
- (6) Contract guarantees
 - (a) Introduction In terms of the Supply Chain Management Policy, compiled in terms of section 111 of the Finance Management Act, financial guarantees may be required on behalf of contractors to secure certain performance and advance payment obligations of a contractor.
 - (b) The Municipal Manager may accept a contract guarantee from a registered bank or insurance company having one of the following ratings from the credit rating agencies indicated:
 - (i) Banks: a short term rating of F1 (Fitch Ratings), A1 (Global Credit Rating Co.) or Prime-1 (Moody's).
 - (ii) Insurers: a claims paying ability rating of A-or above from Global Credit Rating, or A3 or above from Moody's.
 - (c) A 100% cash deposit may be accepted as a contract guarantee in lieu of a paper guarantee; and
 - (i) no interest will be payable while the deposit is held by the Municipality.
 - (d) The Municipal Manager may add or delete, temporarily or permanently, the name of a financial institution to or from the list of approved guarantee providers, notwithstanding the absence or presence of an acceptable credit rating, if he or she is satisfied or unsatisfied as to its credit worthiness in a particular instance.
 - (e) A guarantee shall exclude a surety ship.
- (7) Service guarantees
 - (a) Introduction In terms of this policy deposits should be made by way of cash payments. Council however recognises that for large and very large electricity users guarantees may be accepted in place of cash deposits.
 - (b) The Municipal Manager may accept a service guarantee as provided for in this sub-item.

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- (c) Sub item (6),(b) to (e) read with the necessary changes as the context may require, apply to the conditions of service guarantees.
- (8) Rental guarantees
 - (a) The Municipal Manager may accept a guarantee for deposits in terms of a lease agreement as provided for in this sub-item.
 - (b) Sub-item (6), (b) to (e) read with the necessary changes as the context may require, apply to the conditions of rental guarantees.
- (9) Guarantees against potential damages
 - (a) The Municipal Manager may accept a guarantee against potential damages to the Municipality for any reason.
 - (b) Sub-item (6), (b) to (e) read with the necessary changes as the context may require, apply to guarantees against potential damages.
- (10) The Municipal Manager may reverse any benefit received should a debtor fall into arrears after receiving such benefit.
- (11) The Municipal Manager has a right to conduct a full credit check on any person who is or who will become subject to this policy or any other policy of this Municipality.

8. Query, verify or dispute

- (1) Query or verify
 - (a) In this sub-item to query or verify an account refers to the instance when a debtor queries any specific amount or any content contained in any account as rendered by the Municipality to that person as per the process contained herein;
 - (b) any query can be raised at any municipal office or via the Municipality's Call Centre or by way of correspondence;
 - (c) when a debtor queries an account such debtor must furnish full personal particulars including any acceptable means of identification, all account numbers held with the Municipality, direct contact telephone numbers, fax numbers, postal and e-mail addresses and any other relevant particulars required by the Municipality;
 - (d) a debtor may be represented by a duly appointed nominee or agent; and
 - (i) such nominee or agent shall, upon request, produce sufficient proof of such appointment;
 - (e) all queries shall be acknowledged and dealt with as promptly and efficiently as possible by the Municipality; and
 - (i) where required an outcome shall be conveyed to the debtor; and
 - (ii) where an account query has arisen, the amount queried shall not be subject to debt collection by the Municipality until the query has been resolved and the outcome has been communicated to all parties, where relevant;
 - (f) the Municipal Manager may suspend any debt collection action, pending the outcome of any query;
 - (g) notwithstanding any query on any account the account must still be paid, in terms of the provisions contained in this policy, once any queries have been resolved, where relevant; or
 - (i) subject to any other legislation, payment must be based on the normal average of past accounts rendered until the query is resolved by the Municipal Manager; and
 - (ii) that portion of the account which is not subject to the query must still be paid; and

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- (h) should a debtor not be satisfied with the outcome of the query, a debtor may lodge an appeal in terms of section 62, as read with section 95 (f), of the Systems Act;
 - (i) the onus will be on the debtor to ensure that a written acknowledgement of receipt is received for any correspondence lodged with the Municipality; and
 - (j) the onus will be on the debtor to ensure that a suitable response to any query is received.
- (2) **Dispute**
 - (a) In this sub-item a "dispute" refers to the instance when a debtor disputes any specific amount claimed by the Municipality from that person.
 - (b) any person who has a dispute with this Municipality has a right, in terms of section 34 of the Constitution, to have any dispute that can be resolved by application of law decided in a fair public hearing before a court or, where appropriate, another independent or impartial tribunal or forum;
 - (c) where the dispute process has been implemented in terms of sub-item (2) (b), section 102 (2) of the Systems Act will be applicable;
 - (d) the Municipal Manager has a right to declare a dispute on any specific amount claimed by the Municipality from any person as may be considered necessary; and
 - (e) disputes lodged with the Municipality prior to the implementation of this policy, in terms of any previous policy, shall continue to be dealt with in terms of that policy.
- (3) **General**
 - (a) The Municipal Manager may require that any official attend any meeting in order to assist with the investigation relating to the facts surrounding any query, verification of any account or any dispute; and
 - (i) the Municipal Manager has the right to call for any document, book, computer data or record which in his or her sole discretion is deemed necessary to assist in attempting to deal with any issue referred to in this policy.

9. Accounts

- (1) This Municipality, in terms of section 102 (a) of the Systems Act, together with the Municipal Manager, in terms of the Langeberg Municipality: Credit Control and Debt Collection By-law, considers all separate accounts of a person liable for payment to this Municipality, to be consolidated, regardless of the fact that separate accounts for such debtor may be rendered, and includes all pre-paid services for which no account is rendered.
- (2) All separate accounts of a debtor shall for the purpose of this policy be considered consolidated and shall, for the purpose of this policy, be treated holistically.
- (3) Subject to section 118 (1) of the Systems Act payment of any undisputed debt, in terms of section 7, of the Langeberg Municipality's Credit Control and Debt Collection By-law, will firstly be allocated to the debtors account as follows-
 - (a) allocation to down payments; then
 - (b) allocation to cash security deposits; then
 - (c) allocation to penalty fees (e.g. RD charges); then
 - (d) payments received via third party receipting will always be allocated as per sub-item (e) below;
 - (e) if there is a partial payment the payment shall be allocated from oldest debt to youngest debt until all debt is paid.
- (4) A debtor may make a payment at a municipal cashier, which has the facility to allocate the payment. The payment will then be allocated as specified and any overpayments will be allocated as per sub-item (3) where applicable.

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- (5) Subject to section 118 (1) of the Systems Act the Municipal Manager has the right to offset any credit, or any amount due to a debtor, against any debit pertaining to that same debtor; or to transfer any debt to another account of that same debtor.
- (6) The Municipal Manager has the right to transfer any property debt owed by a tenant to that same registered owners account, in terms of section 118 (3) of the Systems Act.
- (7) The Municipal Manager may apply any of the credit control and debt collection measures, contained in this policy, with the relevant changes that the context may require, for any debt.
- (8) The Municipal Manager may raise any costs, charges and fees and collection commission as levied in terms of policy.
- (9) Notwithstanding anything to the contrary contained in this policy the Municipal Manager may deduct any amount owing to this Municipality by any Councillor or staff member from such Councillor's or staff member's remuneration or salary where there is a history of late payments.
- (10) The Municipal Manager will require debtors or service providers to register with the Municipality by providing the relevant documentation, as determined from time to time, confirming, amongst others, all contact details, proof of identification and postal and contact addresses.
- (11) Failure to produce any information as required in terms of sub-item (10) may result in the restriction, disconnection or discontinuation of any supply of services, or any other relevant action in terms of this policy.

10. Procedures to register accounts in the name of the person who is responsible for a property where the owner has died

- (1) Households must ensure that accounts are registered in the name of the person who is responsible for the property and use the services of the municipality (1) month after the death of the owner of the property.
- (2) The person responsible for the property must certify that he/she accepts the conditions as indicated on a declaration form before he/she can apply for services of the municipality.
- (3) The following conditions must be included in the declaration form as per paragraph (2) above and the person responsible for the property must certify that he/she:
 - (i) occupy the property legally
 - (ii) is responsible for the property.
 - (iii) take responsibility for the outstanding services account of the owner who has died
 - (iv) take responsibility for rates and taxes
- (4) A death certificate or any other proof must be provided that the owner of the property has died
- (5) Both the declaration form and application form for services must be completed and certified before services will be connected.
- (6) With regards to municipal properties the Housing Department will give written approval that the account can be registered in the name of the applicant to ensure control over municipal properties.
- (7) The community and households must be informed by means of notices and public meetings of their responsibility to register the account in the name of the person responsible for the property.
- (8) If the declaration and application forms is not completed within a period of one (1) month services will be disconnected to enforce households to apply for services to ensure that households take responsibility for services that are used.
- (9) If services have been disconnected and no person has taken responsibility for the outstanding account after a period of one(1) month after the services have been disconnected, the

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- outstanding amount will be provided to the attorneys / legal adviser for sale of execution.
- (10) The service deposit can be transferred from the deceased's account to the account of the person who will take responsibility for the property.

11. Procedures to register accounts in the name of the person who is responsible for a property where the husband/wife is separated/divorced.

- (1) Person responsible for property inform the municipality in writing
- (2) Provide an affidavit
- (3) Provide an address of the other party
- (4) Municipality must inform other party that a request has been received to put the account in the name of the person who are staying on the property and he/she must indicate within a period of thirty(30) days if there is any objection and if no feedback are received it will be accepted that he/she is in agreement..
- (5) Other party confirm in writing that the account can be transferred to the name of the person who are staying on the property.

12. Irrecoverable debt

Criteria for irrecoverable debt

- (1) Debt will only be considered as irrecoverable if it complies with one or more of the following criteria:
 - (a) all reasonable notifications and cost-effective legal avenues have been exhausted to recover a specific outstanding amount; or
 - (b) any amount equal to or less than R500.00, or as determined by Council from time to time, will be considered too small, after having followed basic checks, to warrant further endeavours to collect it; or
 - (c) the cost to recover the debt does not warrant further action; or
 - (d) the amount outstanding relating to insolvency;
 - (i) is the residue after payment of a dividend in the rand from an insolvent estate; or
 - (ii) there is a danger of a contribution;
 - (iii) no dividend will accrue to creditors; or
 - (iv) there are insufficient funds to cover any preference afforded by section 118 (3) of the Systems Act; or
 - (e) the amount outstanding relating to a deceased estate;
 - (i) has no liquid assets to cover the outstanding amount following the final distribution of the estate; or
 - (ii) where the estate has not been reported to the Master and there are no assets of value to attach; or
 - (f) it has been proven that the debt has prescribed; or
 - (g) the debtor is untraceable or cannot be identified so as to proceed with further action; or
 - (i) the debtor has emigrated leaving no assets of value to cost-effectively recover Councils claim; or

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- (h) it is not possible to prove the debt outstanding; or
 - (i) a court has ruled that the claim is not recoverable;
 - (ii) the claim is subject to any order of court;
 - (iii) the claim is subject to an out of court settlement agreement; or
 - (iv) the debt is subject to a settlement in terms of section 109 of the Systems Act; or
- (i) the outstanding amount is;
 - (i) due to an irreconcilable administrative error by the Municipality;
 - (ii) as a result of an administration error; or
- (j) arrears owed by previous administrations, amongst themselves, that now form part of the Municipality; or
- (k) expenditure incurred, in respect of internal accounts raised in the name of the Municipality, in any previous financial year; or
- (l) conversion of old dormant account balances of debtors, inherited from the previous municipalities which now form part of the Municipality, and where reasonable steps have been taken to recover these debts; or
- (m) all debtors who are registered as indigent as provided for in item 24 will have their arrears written off in terms of item 23; or
- (n) if an offer of full and final settlement is confirmed in writing by the Municipal Manager in terms of section 14 (2) of the Langeberg Municipality: Credit Control and Debt Collection By-law; or
- (o) where Council
 - (i) expropriates any property; or
 - (ii) purchases any property in terms of item 10 (1) (f); or
- (p) where a property has been forfeited to the State in terms of the Prevention of Organised Crime Act 121 of 1998; or
 - (i) where the occupiers of a property have been evicted from a Council, Provincial or State property due to criminal activities; or
- (q) through supporting the Municipality's residential related debt management processes where the debtor has applied for and been granted an Indigent Grant in terms of the Indigent Policy, all debt related to that property for that debtor (excluding capital debt of home ownership), up to the date of granting of indigent status will be written back.; or

Authorisation

- (2) In respect of other debt, schedules indicating the debtor account number, the debtor's name, the physical address in respect of which the debt was raised, address, erf number, if applicable, amount per account category as well as a reason to write-off the amount must be compiled.
- (3) Notwithstanding the above, the Municipality or its authorised officials will be under no obligation to write-off any particular debt and will always retain sole discretion to do so.

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- (4) Where a debt has been written off in terms of item 12, and where applicable, the Municipal Manager shall have a right to offset any credit against any such debt written off, for the same debtor.
- (5) Subject to the Langeberg Municipality: System of Delegations the Municipal Manager may write off any debt as determined in this item.

13. *Tampering and punishment*

- (1) Tampering with any metering equipment or damaging any such equipment should be regarded as serious and the following action shall apply:
 - (a) removal of the meter and legal prosecution for damages;
 - (b) recovery of costs including that of replacing meters;
 - © the full outstanding amount being called up for immediate settlement with the normal credit control procedures being followed thereafter;
 - (d) payment of reconnection fees as determined by Council from time to time,
 - (e) that water services be suspended and electricity be disconnected until the outstanding amounts in (a) to (d) have been settled.
 - (f) The engineer department must become evidence, such as photos, of the meter that was tampered. A notice must be left at the property and the notice must indicate that their meter has been tampered with, the penalties that are payable before and that they must object within one week. The ward councillor should be informed, if possible.
 - (g) Water and/or electricity may only be reconnected if the outstanding amount are paid in full, a guarantee are provided or a debit order for payment are provided.
 - (h) Should exceptional circumstances exist, adequate payment arrangements may be permitted at the sole discretion of the Municipal Manager; and

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CHAPTER 2: RATES AND SERVICES

14. Rates

- (1) The following provisions apply to rates and any levies:
 - (a) interest shall be charged on all overdue accounts;
 - (b) if the account is not paid by the due date as displayed on the account the Municipal Manager may issue any notice in terms of this policy showing the total amount owed to the Municipality;
 - (c) if the account is not settled or there is no response from the debtor to make acceptable arrangements to repay the debt –
 - (i) the supply of any service to the property may be restricted, disconnected, or discontinued in terms of the Credit Control and Debt Collection By-law and items 9 (7) and 15 of this policy; and
 - (ii) irrespective of the exercise of the powers by the Municipal Manager in terms of the Credit Control and Debt Collection By-law and sections 9 (7) and 15 of this policy summons may be issued and the legal process followed;
 - (d) in instances where the rates debt is in respect of municipal property sold by suspensive sale agreement, the collection thereof will be dealt with in terms of the relevant deed of sale, and if applicable, this policy, or any subsequent applicable written agreement between the Municipality and the debtor;
 - (e) at any stage while the debt is outstanding, all reasonable steps shall be taken to ensure that the ultimate sanction of a sale-in-execution is avoided or taken only as a last resort. The Municipality, however, has total commitment to a sale-in-execution should the debtor fail to make use of the alternatives provided for by the Municipality from time to time. This is also applicable to all debt, and includes all debt which is a charge against a property, as referred to in this Chapter;
 - (f) as part of the recovery process the Municipal Manager may bid, to a amount which equal the total of the debt plus costs and include any reasonable amount for clearance purposes, at a sale-in-execution and, if successful, sign all relevant documentation to acquire and take transfer of the property;
 - (g) the Municipal Manager shall have the right to negotiate and to cancel the deed of sale, as referred to in sub-item (f) before transfer to the Municipality, if such cancellation results in either the bond holder or the debtor, or both the said parties, paying in full for all debt in connection with that property as well as all costs related thereto; and

15. Services

- (1) The following provisions apply to the payment for services;
 - (a) accounts must be paid by the due date as shown on the account;
 - (b) interest will be charged on all overdue accounts;
 - (c) if payment is not received or suitable payment arrangements are not made by the due date, a notice may be served in terms of section 115 of the Systems Act, warning of an imminent restriction, disconnection or discontinuation of a service after 10 (ten) days from

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the date as stated on the notice;

- (d) if payment is not received or suitable payment arrangements are not made by the due date as shown on the notice, the supply or supplies may be restricted, disconnected or discontinued for any service in respect of any arrear debt;
- (e) a notice shall be left at the property advising that the supply has been restricted, disconnected or discontinued and warn that all electric points should be considered live and that all water outlets should be closed.
 - (i) the notice must also advise that the supply will only be reconnected after the amounts specified on the notice, and any other debt including the reconnection fee, have been paid or an arrangement acceptable to the Municipality has been made;
- (f) the above notices must also warn of the consequences of illegal reconnection;
- (g) all residential consumers whose water supply has been restricted will have access to a basic water supply of at least 6kl per month either by means of a restricted water flow to their property or where the water supply has been disconnected or discontinued as a result of, but not limited to, unauthorised or illegal reconnections and tampering, a water management device or a prepayment water meter may be installed, or a communal water supply point, within a radius of approximately 200 meters from their property, maybe provided; and
 - (i) the Municipal Manager has the sole discretion to insist on a water management device or a prepayment water meter being installed to a property where the water supply is regularly restricted for non-payment; or
 - (ii) the Municipal Manager considers the debtor to be a credit risk to the Municipality; and a water management device, a prepayment water meter or any service may be restricted, disconnected or discontinued for any arrears owed to this Municipality;
- (h) subject to the provisions contained in item (e), debtors may be required to pay all penalties and arrears in full before the supply is restored;
- (i) subject to the Municipality's capacity at the time to restore such service which has been, restricted, disconnected or discontinued, such services will be restored within a reasonable period of time after the relevant conditions contained in this policy have been met;
- (j) the onus shall always be on the debtor to request reconnection and to prove that the full amount for which the service was restricted, disconnected or discontinued, as shown on the disconnection notice referred to in item 15 (1) (c) has been paid or that an arrangement was entered into in terms of sub-item (f);
- (k) despite the provisions of sub-items (a) to (j), should the amount outstanding for the supply of services remain unpaid, full recovery procedures, including appropriate legal actions may be undertaken in order to collect these monies;
- (l) in the event of an insolvency, and notwithstanding any provisions provided for in this policy, the Municipal Manager, shall serve notice in terms of sub-item (1) (c) at the property and shall notify the trustee by giving 10 (ten) days' notice of the intention to restrict, disconnect or discontinue the services to the property; and
 - (i) notwithstanding sub-item (m) the period referred to therein may be waived at the request of the trustee.

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- (2) The installation of a prepayment meter, with the written permission of the owner, is encouraged, however;
 - (a) the Municipal Manager has the sole discretion to insist on a prepayment meter being installed on a property where the electricity supply has been disconnected for non-payment; or
 - (b) the Municipal Manager deems the debtor to be a credit risk to the Municipality; and
 - (c) a prepayment meter may be disconnected or the right to purchase units for a prepayment meter may be withheld *as a result of* non-payment of any debt owed to this Municipality.
 - (d) A conventional meter of an approved indigent can be replaced with a prepayment meter, at no cost to the indigent.
- (3) An authorised representative of, or service provider to the Municipality, shall be given access to any premises in accordance with the provisions of section 101 of the Systems Act.
- (4) The Municipal Manager shall have the right to restrict, disconnect or discontinue any service to a property, regardless of who has occupation, upon the written request from the registered owner and provided the service account is in arrears; and
 - (i) a notice may first be served in terms of section 115 of the Systems Act, giving 14 (fourteen) days' notice of the intention to restrict, disconnect or discontinue such service.
- (5) Where a service account, which is not in the name of the registered owner, has been restricted, disconnected or discontinued, the Municipal Manager may insist that the service be transferred into the name of such property owner; and
 - (i) notwithstanding sub-item (6) the Municipal Manager may at any other time insist that the service be transferred into the name of such property owner.
- (6) Notwithstanding anything to the contrary the provisions of this item shall apply to any debt and the supply of any service to the property may be restricted, disconnected or discontinued in terms of the Credit Control and Debt Collection By-law and item 9 (7) of this policy.

16. Other debt

- (1) All debt under this item will be subject to:
 - (a) Interest being charged on all overdue accounts;
 - (b) the supply of any service to the property may be restricted, disconnected or discontinued in terms of **the Credit Control and Debt Collection By-law** and item 9 (7) and 15 of this policy; and
 - (c) in the recovery of sundry debt, the Municipality reserves the right to utilise any legal action at its disposal as well as making use of any third party debt collectors.

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- (2) Where a cheque, debit order, credit card or EFT payment is dishonoured and where the customer who received value from such payment, is an existing debtor of the Municipality, the reversal and penalty fee, raised by the Municipal Manager as contained in the Tariff Policy, may be debited to an account of such payer and a letter of notification must be sent to the debtor. Such fee shall be considered to be a tariff charge and shall be recovered from the debtor. The Municipality reserves the right to refuse to accept or to cancel such further payment methods from such person, to place the matter on the relevant adverse credit rating lists, or take any steps as contained in this policy, which may include criminal charges, if applicable, against the offender; and
 - (a) Where a payment referred to in sub-item (2) was tendered and any debt management action, in terms of this policy, was suspended, and such payment was not honoured, such debt management action shall continue without further notice to such debtor.
- (3) Where a cheque, debit order, credit card or EFT payment is dishonoured and where the payment is not from an existing debtor of the Municipality, then a *sundry* debtor account will be opened and a debit and a penalty fee, raised by the Municipal Manager as contained in the Tariff Policy, will be debited to the account and a letter of notification must be sent to the debtor. Once the account is submitted and the debtor fails to honour the debt by due date, a final demand will be generated and dispatched to the last known address of that debtor. If there is still no response, then the matter may be handed over for placement on the relevant adverse credit rating lists, or any steps as contained in this policy which may include criminal charges, if applicable, against the offender may be taken; and
 - (a) Where a payment referred to in sub-item (3) was tendered, and any debt management action, in terms of this policy, was suspended, and such payment was not honoured, such debt management action shall continue without further notice to such debtor.
- (4) Where a cheque, debit order, credit card or EFT payment is dishonoured and where the customer who received value from such payment method, is an existing debtor of the Municipality, the reversal and penalty fee, raised by the Municipal Manager as contained in the Tariff Policy, may be debited to an account of the drawer, or the person or entity who made the payment or the beneficiary and a letter of notification must be sent to the debtor. Such fee shall be recovered from the debtor. The Municipality reserves the right to refuse to accept such further method of payment from such payer and or beneficiary and may take any steps as contained in this policy which may include criminal charges, if applicable, against the offender.
- (5) The Municipality may attach the rental or any other payments due to debtors who are in arrears with their municipal accounts:
 - (a) if any debt levied in respect of a property is unpaid by the owner of the property the Municipal Manager may recover the amount in whole or in part from a tenant or occupier of the property, despite any contractual obligation to the contrary on the tenant or occupier.
 - (b) the Municipal Manager may recover an amount only after a written notice may have been served on the tenant or occupier as provided for in section 115 of the Systems Act; and
 - (c) the amount the Municipal Manager may recover from the tenant or occupier of a property in terms of sub-item (a) is limited to the amount of the rent or other money due and payable, but not yet paid, by the tenant or occupier to the owner of the property; and
 - (d) any amount the Municipal Manager recovers from the tenant or occupier of the property must be set off by the tenant or occupier against any money owed by the tenant or occupier to the owner; and

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- (e) the tenant or occupier of a property must, on request by the Municipal Manager, furnish the Municipal Manager with a written statement specifying all payments to be made by the tenant or occupier to the owner of the property for rent or other money payable on the property during a period determined by the Municipal Manager.
- (f) the Municipal Manager may recover the amount due for debt on a property in whole or in part from the agent of the registered owner, if this is more convenient for the Municipal Manager; and
- (g) the Municipal Manager may recover the amount due for debt from the agent of the registered owner only after a written notice which may have been served on the agent as provided for in section 115 of the Systems Act; and
- (h) the amount the Municipal Manager may recover from the agent is limited to the amount of any rent or other money received by the agent on behalf of the registered owner, less any commission due to the agent; and
- (i) the agent must, on request by the Municipal Manager, furnish the Municipal Manager with a written statement specifying all payments for rent on the property and any other money received by the agent on behalf of the owner during a period determined by the Municipal Manager.

Dishonoured payments sundry services Clearance certificates

- (6) All debt, inclusive of any advanced collection shall be deemed to be due and payable, for the purpose of issuing any clearance certificate in terms of section 118, of the Systems Act and must be paid in full:
 - (a) no interest shall be paid in respect of any payment made in terms of this sub-item unless permitted in terms of any other legislation or policy;
 - (b) all payments will be allocated to the registered seller's municipal accounts in terms of this policy;
 - (c) prior to any refund this payment will be dealt with as follows:
 - (i) the advanced collection shall be used to offset any debt that accumulated against the property as follows – (aa) any tenant debt; and (bb) any of the sellers debts:-
 - (d) any refund, in respect of any credit remaining after registration of transfer has been registered in the Deeds Office, shall be refunded to such seller subject to Chapter 4 of this policy;
 - (e) no certificate, in terms of section 118 of the Systems Act, will be issued where the registered owner (and, in this instance, the seller) has not complied with any relevant legislation, policy or agreement relating to the property in question;
 - (f) the Municipal Manager may require the purchaser to apply for all services at the property as part of the application for a clearance certificate; or
 - (i) by virtue of registration of the property, the registered owner accepts liability for all services rendered by the Municipality to the said property, except as provided for in other legislation or policy;

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- (g) with the exception of an attorney's trust cheque any cheque tendered in respect of a clearance certificate, in terms of section 118 of the Systems Act, must first be cleared by the bank before the certificate can be issued;
- (h) all figures issued in terms of section 118 of the Systems Act will only be valid for the validity period attached to such figures and only payments made within the validity period will, for the purpose of issuing the certificate, be offset against these figures; and
- (i) should any certificate be issued in respect of any payment made in sub-item (h) above and should such certificate lapse then any payment so made will be regarded as a payment on account and may be offset against any debt of such debtor.

Property related debt

- (7) In terms of section 118 (3) of the Systems Act an amount due for municipal service fees, surcharges on fees, property rates and other municipal taxes, levies and duties is a charge upon the property in connection with which the amount is owing and enjoys preference over any mortgage bond registered against the property. In addition, this amount shall be for the account of the registered owner regardless of who incurred such debt.
- (8) Any service to a debtor's property may be restricted, disconnected or discontinued in terms of the Credit Control and Debt Collection By-law and item 9 (7) and 15 of this policy.

17. Arrangements

Principles for residential debtors

- (1) Current accounts must be paid in full on or before due date.
- (2) The debtor may be required to prove levels of income and must agree to a monthly payment towards arrears based on such debtors ability to pay or based on such debtors total liquidity if the Municipal Manager so requires.
- (3) That credit control officials be authorized to make affordable arrangements with consumers to pay arrear debts and all negotiations with the debtor should strive to result in an agreement that is in the interests of both parties and is sustainable.
- (4) Interest will be charged on arrears.
- (5) Interest on –
 - (a) arrears in respect of all services may be suspended;
 - (b) rates may be calculated at 0% whilst the debtor adheres to the conditions of the arrangement; and
- (6) Notwithstanding anything contained in this item the Municipal Manager shall be under no obligation to enter into an arrangement with a debtor.
- (7) All arrangements may be subject to periodic review in accordance with the terms and conditions contained in this policy; and
 - (a) not more than 3 (three) arrangement, in terms of the conditions contained in this policy, will be allowed over a three year period, starting from 1 July 2010; and.

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- (b) failure to enter into a new arrangement after the expiry of the 18 (eighteen) months referred to in sub-item (a) shall result in the debt becoming due and payable forthwith; and
 - (i) all the credit control and debt collection measures as contained in this policy may be enforced.
- (8) All services may be restricted, disconnected or discontinued and legal action may be taken against debtors who default on any arrangement and such debt may be referred to third party debt collectors, for recovery.
- (9) When the services have been disconnected are the full current account, as well as the administrative fee, payable before the services are reconnected.

Arrangement Criteria for residential debtors

- (9) In cases where residential debtors wish to make arrangements to liquidate their arrears, the following payment criteria, inter alia, will apply:
 - (a) Current account; and
 - (b) an agreed payment towards arrears based on the principles contained in this policy and sub-items (2) and (3);
 - (c) this minimum payment must be paid in order for the arrangement to be considered; and
 - (d) the Municipal Manager has the sole discretion to determine the amount to be paid in terms of sub-item (9)(c).
- (10) Each following month the debtor will be required to pay:
 - (a) Current account; and
 - (b) an instalment as determined in sub-item (9)(b) above.
- (11) Should the debtor default the following will apply:
 - (a) The debtor must pay the shortfall of the arrangement and thereafter continue with the terms and conditions of the arrangement; or
 - (b) enter into a new arrangement in terms of this policy.
- (12) In all cases failure to respond to notices will result in normal credit control procedures and all debt collection processes as provided for in this policy may be taken.

Principles for non-residential debtors

- (13) In cases where non-residential debtors wish to make arrangements to liquidate their arrears, the following criteria, amongst other things, will apply
 - (a) A arrangement for a maximum period of six months will be allowed;
 - (b) debtors may be required to furnish the Municipality with their latest audited financial statements and other supporting documentation relevant to their financial position in order to negotiate a settlement arrangement acceptable to the Municipality;
 - (c) credit control officials be authorized to make affordable arrangements with consumers to pay arrear debts and all negotiations with debtors should strive to result in an agreement that is in the Municipality's best interests and is sustainable;
 - (d) interest will be charged on arrears at an interest rate that shall be determined by Council from time to time;
 - (e) interest on
 - (i) arrears in respect of all services may be suspended; and
 - (ii) rates may be calculated at 0%; and whilst the debtor adheres to the conditions of the arrangement;
 - (f) all arrangements shall be subject to item 17 (7).

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Arrangement criteria for non-residential debtors

- (14) If the non-residential debtor wishes to make an arrangement, interest may be charged or suspended on any outstanding amount and such arrangement will be subject to approval of the official as delegated in terms of sub-item (13)(f).
- (15) Should the debtor default on any arrangement, all services may be restricted, disconnected or discontinued and, any agreement may be terminated and legal action may be taken and such debt may be referred to a third party for recovery.
- (16) When the services have been disconnected are the full current account, as well as the administrative fee, payable before the services are reconnected.

Special conditions regarding arrangements

- (16) Where any residential or non-residential debtor has entered into an arrangement with the Municipality in respect of the arrears on a property, the prescribed certificate as referred to in section 118, of the Systems Act, will not be issued until such time as the full outstanding amount is paid.
- (17) The conditions contained in the Municipality's arrangement document, as amended from time to time, will form part of the arrangement criteria contained in this policy; and
 - (a) the conditions contained in this policy shall form part of the conditions contained in any Municipality's arrangement document as amended from time to time.
- (18) Should the current account be higher than normal, due to, but not limited to, under-estimations and faulty meters, previous accounts rendered may be taken into consideration, when determining an amount to pay in order to enter into an arrangement.
- (19) Notwithstanding sub-item (9) (a) and (b) above, the Municipal Manager may determine that the current account, interest, disconnection, reconnection charges including any cost of installing any prepayment meter and any costs of installing a water management device, be excluded from the initial payment, when entering into an arrangement; or
 - (a) any charges or costs for any disconnection, reconnection including any cost of installing any prepayment meter and any costs of installing a water management device, which appear on any subsequent account following the arrangement concluded in sub-item (19) may be subject to a renegotiated arrangement.
- (20) All debtors entering into arrangements shall provide their banking details, and those who have the facility to sign a debit order with their financial institutions shall do so.
- (21) Where a tenant or occupier, who has the ability to pay, wishes to make an arrangement the following will apply:
 - (a) Item 16 (5) must at all times be complied with;
 - (b) where the rental is insufficient or there is no rental paid by the tenant or the occupier an arrangement to recover the monthly current account and the property debt must be entered into in terms of the conditions and requirements of this policy;

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- (c) where any service is in the name of tenant or occupier an arrangement to recover the monthly current account and the property debt must be entered into in terms of the conditions and requirements of this policy.
- (22) The Municipal Manager would normally only enter into arrangements with the registered owners, but may enter into an arrangement with a tenant or occupier, who can show that they have the ability to pay, upon receipt of an affidavit, by the occupier or a tenant of a residential property, which certifies that;
- (a) the registered owner of the property at which such tenant or occupier so resides in is;
 - (i) untraceable; or
 - (ii) not contactable; or
 - (iii) such registered owner's whereabouts are unknown; or
 - (iv) where there is no co-operation by the registered owner with the occupier, and –
 - (b) that they have a right to so occupy such property and stating the time period that they have so occupied the property;
 - (c) the last known address of the registered owner;
 - (d) the rental due for such right to so occupy;
 - (e) that such occupier or tenant undertakes to advise the registered owner at the first reasonable opportunity of the current situation and that the tenant or occupier further agrees to obtain the consent of the registered owner to condone the process as set out in this sub item failing which the arrangement may be null and void; and
 - (f) where applicable provide comprehensive details of the non-cooperation of the registered owner; enter into an arrangement with such a tenant or occupier in terms of this policy, to pay off arrears on an account which is a charge against the property:

Steps to be taken by the Municipal Manager

- (g) authorise an arrangement be entered into with the occupier or tenant subject to;
 - (i) the possible installation of a prepayment electricity meter, a water management device including any prepayment water meter;
- (23) Notwithstanding the provisions of sub-items (21) and (22), the Municipal Manager may refuse to reconnect or restore any service to a tenant unless written permission is obtained from the registered owner:
- (a) authorising the tenant to enter into an arrangement in terms of this policy; and
 - (b) authorising the reconnection or restoration of any service.
- (24) The Municipal Manager may restrict, disconnect or discontinue any service to a property;
- (a) if the registered owner withdraws, in writing, any permission granted in terms of sub-item (23) where the tenant has defaulted on the arrangement made; and
 - (b) no new application for any service to the property will be authorised until all the arrears have been settled in full.

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CHAPTER 3: INDIGENT RELIEF FOR RESIDENTIAL PROPERTIES

18. Criteria for qualification

The following criteria for qualification shall apply:

- (1) Residential consumers with a monthly household income of less than R 3500;

19. Process for applying and approval of indigent subsidy.

- (1) The following process for applying and evaluating/approval of indigent subsidy must be followed:
 - (i) Notice must be given to residents to apply on a prescribed form for indigent subsidy not later than 31 May of a year.
 - (ii) All applications for indigent subsidy received must be evaluated by a credit bureau and/or community development worker where-after it will be approved/disapproved by the Chief Financial Officer.
 - (iii) Indigents as approved will be effective for a medium term of three years.
 - (iv) Applications for indigent subsidy received and approved during a year/month will be implemented as from the date that the application was received.
 - (v) List of approved indigents will be referred on a six-monthly basis to the Ward Committees for evaluation. Such information must be treated as confidential and may not be discussed in public.

20. Design of the subsidy- general

- (1) Subsidy to the amount of 100% of the basic charges of indigents with a household income of less than R 3500 will be credited to their municipal account from the Equitable Share.
- (2) Indigents will also receive 6 kiloliter of water and 50 kwh electricity free per month.

21. Tariff structure

- (1) The Rates Policy and Tariff Policy are designed to enable those residential debtors who meet the criteria as defined therein to obtain free basic services.
- (2) The free basic services referred to in this Chapter will be as determined by Council from time to time, and
 - (a) such determination will override anything else to the contrary as contained in this Chapter.

22. Excess consumption

Any consumer who uses in excess of any free allocation of services, will be charged for those services in accordance with the Tariff Policy and will be subject to this policy.

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23. Arrears

- (1) All residential debtors who qualify and are registered as indigent, will have their arrears written off once during a three year period, and thereafter will be subject to item 21, provided that;
 - (a) where applicable, a water management device and any prepayment meter have been installed at the property; and
 - (b) the arrears are not as a direct result of tampering or any illegal usage of services.
- (2) After the arrears have been written off in terms of sub-item (1), and irrespective of whether consumers receive a current account for any subsequent rates and services, consumers who again fall into arrears are still required to make an arrangement with the Municipal Manager to pay off their arrears in accordance with the principles and conditions contained in this policy.
- (3) Sub-item (2) applies to all persons who have had their arrears written off in terms of sub-item (1) and who at any stage thereafter re-apply for indigent status.

24. Registration criteria

- (1) In order to qualify for registration as an indigent, for a period not exceeding thirty six months, an applicant, which could include any combination of applicants, must satisfy the following criteria:
 - (a) The property must be a residential property; and
 - (b) the applicant, or any combination of applicants, must be –
 - (i) the registered owner of the residential property; or
 - (ii) an occupier of a child-headed household where the residential property is registered in the name of the deceased parent or deceased parents; or
 - (iii) a purchaser of a residential property from any of the spheres of government on a delayed transfer basis; or
 - (iv) the party to whom the residential property is awarded in the event of a divorce; or
 - (v) where a deceased estate has not been wound up;
 - (aa) in the case of a deceased estate, in whose name the residential property is registered, any heir to whom the registered property has been bequeathed; or
 - (bb) a surviving spouse, where the surviving spouse was married in community of property to the deceased, and where the residential property is registered in both spouses' names, and the surviving spouse is the sole heir; or
 - (cc) a surviving spouse, who was married in community of property to the deceased, together with any other heirs, if any, where the residential property is registered in the name of that deceased; or
 - (dd) in the case where a portion of a residential property is registered in the name of a deceased estate, the surviving registered owners together with the heirs to the deceased estate; or
 - (vi) in the event of the residential property being registered in the name of a trust,
 - (aa) the beneficiaries, for the meantime, of a testamentary trust established in terms of the Administration of Estates Act, 66 of 1965; or
 - (bb) the trustees together with any beneficiaries, for the meantime, of a trust established in terms of the Trust Property Control Act, 57 of 1988; or

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- (vii) a usufructuary or habitatio where such usufruct or habitatio right is registered against a residential property in the name of that usufructuary or habitatio; or
 - (viii) where there is more than one person residing at the residential property who meet any of the criteria set out in this sub-item then they must jointly make application in terms of this item;
 - (c) the applicant may not be the registered owner of more than one immovable property nationally and internationally; and
 - (d) be a full-time occupant of the residential property or where the registered owner is unable to occupy the property due to no fault of such registered owner, the spouse or minor children may satisfy the occupancy requirement.
- .
- (2) The Municipal Manager may call upon an applicant, an indigent or a debtor at any time to produce documents in support of their claim for indigency or indigent status; and
 - (a) may at any time approach any person in order to verify any claim made by an applicant or indigent.
 - (3) Council may determine any criteria as mentioned in sub-items(1) and (2) from time to time.
 - (4) The qualifying household income for indigent subsidy is residential consumers with a monthly household income less than R3500.
 - (5) The indigent grant will be withdrawn from any person who:
 - (a) Runs a **spaza shop illegally** from the premises receiving subsidy
 - (b) **Allow illegal electricity connections** to the premises receiving an indigent grant
 - (c) **Subleases the premises** receiving indigent grant which means that the applicant is not personally occupying the premises
 - (6) **Ward councillors to assist with the review of new applications**
 - (7) In exceptional circumstances and at the sole discretion of the Municipal Manager, the Municipal Manager may approve the indigent benefit even though the applicant does not meet all the registration criteria as set out in sub-items (1).
 - (8) As soon as a business are operated from an residential property (legal or illegal) of an owner who has been approved as an indigent, will the indigent be disqualified from any further indigent support.
 - (9) As soon as illegal electricity are connected on/from the property, will the indigent be disqualified from any further indigent support.

25. Indigent relief: water

- (1) Indigents receive their first 6kl, or as determined by Council from time to time, of consumption on a zero-based tariff.
- (2) The Municipal Manager shall grant authority that a water management device or a prepayment water meter may be installed in properties qualifying for indigent relief so as to reduce consumption to affordable levels.
- (3) A residential debtor who doubts the validity of the consumption stated on any account may apply

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for the meter to be tested at his or her cost as per the Tariff Policy relating to indigence.

26. Indigent relief: electricity

- (1) Indigents receive their first 50kwh electricity, or as determined by Council from time to time, of consumption on a zero-based tariff: and
 - (a) prepayment meters will not receive the free basic supply of electricity for months in which no energy is purchased unless this is specifically claimed each month at a vending outlet; and
 - (b) credit meters will be credited with as much of the free basic supply of electricity as is used during the metering period.
- (2) The Municipal Manager shall grant authority that a prepayment meter may be installed in those properties where the registered owners qualify and are registered for indigent relief so that the debtor cannot consume electricity beyond such debtor's means.

27 Indigent relief: solid waste and sewerage

- (1) Indigents will receive an subsidy equally to the charges for waste collection and sewerage residential properties.
- (2) All informal residential debtors will receive a free basic waste collection service.

28. Debt management actions

- (1) An application for registration as indigent is only valid for a maximum period of thirty six months from the date of approval.
- (2) It is a requirement of this policy that should the personal circumstances of a debtor improve to such an extent that such debtor no longer qualifies as an indigent, then such person must notify the Municipal Manager immediately of this change in order for such persons name to be removed from the indigent register.
- (3) If it is found that a debtor no longer qualifies as an indigent, and such debtor has not informed the Municipal Manager, then this debtor will be de-registered as an indigent, and all suspended steps, as referred to in sub item (1) above, will be lifted, from the time the debtor's circumstances were found to have improved, and interest will be payable on any outstanding amounts.

29. Misrepresentation

- (1) Debtors found to have misrepresented themselves in order to benefit from the Municipality's indigent relief will be deemed to have committed an offence and remedial measures will be taken in a manner as determined by the Council from time to time, and the Municipal Manager will–
 - (a) reverse all benefits and relief received; and
 - (b) raise any fee, as determined by Council from time to time, as set out in the Tariff Policy.
- (2) Any person who has received any benefit or relief in terms of this policy and who has misrepresented themselves in order to qualify for such benefit or relief will be deemed to have committed an offence and remedial measures will be taken in a manner as determined by the Council from time to time, and the Municipal Manager will–
 - (a) reverse all benefits and relief received; and
 - (b) raise any fee, as determined by Council from time to time, as set out in the Tariff Policy.

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- (7) The Municipal Manager shall report any misrepresentation in terms of this policy to the South African Police Services.

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CHAPTER 4: CREDITS, REFUNDS AND TRANSFERS

30. Credit

- (1) The Municipal Manager shall have the right to claim any credits due to this Municipality or any of its predecessors-in-law.
- (2) No interest shall be paid in respect of any credit on any account unless permitted in terms of any other legislation, policy or as determined by Council from time to time.

31. Requests for refunds or transfers

- (1) All requests for refunds or transfers must be in writing.
- (2) A "Request for Refund Form" must be completed, or dictated to an official who will record it in writing and have it read, and if necessary, corrected, and
 - (a) all the applicable supporting documentation must be supplied; and the form
 - (b) must be signed by the person requesting the refund
- (3) The form must then immediately be lodged with the relevant authorised official.
- (4) Consideration for a refund or transfer will only be given where credits appear on the account.
- (5) Refunds will only be made to an account holder.
- (6) Notwithstanding sub-items (4), (5) and (7) any payment made on an account by a third party will only be considered for a refund or transferred, by the Municipal Manager, to such third party, after the latter submits proof of the payment and such refund or transfer will be subject to any law and policy of the Municipality.

By the claimant

- (a) The claimant will be required to produce the original proof of the payment which includes but does not limit same to any of the following:
 - (i) original receipt;
 - (ii) proof of payment method;
 - (iii) original cheque as processed by the bank, if applicable;
 - (iv) affidavit in support of the refund or transfer; and
 - (v) proof of the account intended to be paid, if applicable.

By the Municipality

- (b) no refund or transfer shall take place until any objection to the refund or transfer by the accountholder, as referred to in sub-item (ii), has been resolved to the satisfaction of the Municipality; and
 - (i) the Municipal Manager shall notify both the claimant and the account holder, of any final decision to either: (aa) Proceed with the refund or transfer; or (bb) to reject the request for the refund or transfer

By the Accountholder

- (c) Any accountholder objecting to such refund or transfer must comply with the following:

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- (i) Submit such objection in writing showing cause as to why the refund or transfer should not take place; and
 - (ii) may be required to submit such objection in the form of an affidavit.
- (7) Except for refunds in terms of section 55, of the Property Rates Act, where there are two or more account holders all of the accountholders must complete and sign the "Request for Refund or Transfer Form" as per sub-item (2).

32 Deceased estates, insolvent estates, judicial management and curatorship

Deceased estates

- (1) Refunds and requests for transfers will only be considered upon receipt of the duly completed form referred to in item 34, signed by a duly appointed executor or executrix, and such application shall be subject to relevant conditions contained in item 34; and
 - (a) refunds will only be made payable to the deceased estate's bank account.
- (2) Notwithstanding sub-item (1) if an estate is wound up in terms of section 18 (3) of the Administration of Estates Act, then such refund or transfer can be made as per the directions as given by the Master by applying the same or similar principle; and
 - (a) the Masters direction as referred to in sub-item (2) must be attached to the request for the refund or transfer.

Insolvent estates including any entity in the process of liquidation

- (3) Refunds and requests for transfers will only be considered upon receipt of the duly completed form referred to in item 34, signed by a duly appointed trustee or liquidator, and such application shall be subject to relevant conditions contained in item 34; and
 - (a) refunds will only be made payable to the bank account of either the insolvent or an entity in liquidation; or
 - (b) to an unrehabilitated insolvent; or
 - (c) notwithstanding anything else to the contrary contained herein to any nominee, subject to the conditions contained in this policy.
- (4) Despite anything to the contrary contained in this policy the right to offset any debt against any credit is subject to the Insolvency Act.

Judicial management

- (5) Refunds and requests for transfers will only be considered upon receipt of the duly completed form referred to in item 34, signed by a duly appointed judicial manager, and such application shall be subject to relevant conditions contained in item 34; and
 - (a) refunds will only be made payable to the bank account of a company which has been placed under judicial management.
- (6) Despite anything to the contrary contained in this policy the right to offset any debt against any credit is subject to the Insolvency Act.

Curatorship

- (7) Refunds and requests for transfers will only be considered upon receipt of the duly completed form referred to in item 34, signed by a duly appointed curator, and such application shall be

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subject to relevant conditions contained in item 34; and

- (a) refunds will only be made payable to the bank account of a person under curatorship.

33 Refunds and transfers generally

- (1) Subject to sub-item (2) refunds shall take the form of electronic bank transfers or cheques.
- (2) Subject to sub-item (3) the Municipal Manager shall have the right to offset any credit against any debt of the same debtor.
 - (a) Notwithstanding sub-item (2) the amount referred to in item 24 (2) shall not be offset except as provided for in item 24 (3).
- (3) The right to offset any debt against any credit is subject to the Insolvency Act, or any court order prohibiting such set-off.
- (4) In the case of a refund or transfer to a partnership no set-off against any debt of the individual partner may take place; but
 - (a) any credit due to a partner may be offset against the debt of a partnership.

34 Clearance certificates

- (1) Any payment for a clearance certificate, which results in a credit on the sellers account, shall be refunded to such seller, after registration, and after finalisation, to the satisfaction of the Municipal Manager, of the respective account.
- (2) Where a sale does not result in registration taking place no refund shall be made, unless there is a credit on the account, and such refund shall be limited to the total of the amount in credit which shall not exceed the credit placed to the account in order to obtain the clearance certificate.
- (3) The sheriff of the court who sold the property shall be the seller when a property has been sold in execution.
- (4) A duly completed 'Request for Refund Form' may accompany any application for a clearance certificate.

35 Nominees

- (1) Subject to sub-item (2) and (3) and notwithstanding anything else contained in this policy refunds may be made to a nominees banking account.
- (2) The Municipal Manager has the right, subject to any applicable legislation, to offset any of the nominees debt against any credit to be refunded to such nominees banking account.
- (3) Notwithstanding sub-item (1) no refund will be made to a nominee where the account holder is a juristic person.

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CHAPTER 5: MISCELLANEOUS

36 Right of access to property

- (1) The registered owner or occupier of any premises in this Municipality must give an official of this Municipality or any representative of a service provider, who is authorised by the Municipal Manager, access at all reasonable hours to the premises in order to inspect the premises, read, inspect, install or repair any meter or service connection for reticulation, or to disconnect, stop or restrict or discontinue the provision of any service.
- (2) Where access has been denied to a property or where it is found that officials are unable to gain reasonable access the Municipal Manager may, having given fourteen days due notice, insist on the installation of a water management device and any prepayment meter may be installed at the property, at the owners cost.
- (3) Where access has been denied to a property or where it is found that officials are unable to gain reasonable access the Municipal Manager may, having given fourteen days, due notice, disconnect, stop or restrict or discontinue the provision of any service, at the cost of the owner'

37 Compromising or compounding any action, claim or proceedings

- (1) In terms of section 109 of the Systems Act the Municipal Manager may compromise or compound any action, claim and proceedings where applicable.
- (2) Sub-item (1) is not applicable to rates except as provided for in section 26 (3) of the Property Rates Act.

38 Review of this Policy

- (1) This policy shall be reviewed annually as part of the budget process or whenever required.

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CHAPTER 6: OTHER COLLECTION PROCEDURES

39 Failure to pay debt by due date

- (1) Should any debtor fail to pay any debt, referred to in section 118 (3) of the Systems Act, by due date the Municipal Manager may, serve a notice in terms of section 115 of the Systems Act, –
- (a) on the debtor, and
 - (b) on the property,

calling upon such debtor to pay such debt within 10 (ten) days of such notice.

40 Content of notice

- (1) The notices referred to in item 39 shall state that should any debt not be settled within 10 (ten) days of such notice, application will be made to court for an order for the sale of the debtors property for the outstanding debt plus any additional debt incurred in the application of this Chapter.

41 Address for delivery of notifications

- (1) Any debtor may notify the Municipal Manager of an address within the Republic to which any notice referred to in sub-item 39_(1) (a) may be sent; and
- (a) any address given in terms of sub-item (1) may be amended by a debtor by notifying the Municipal Manager in writing of the change thereof; and
 - (i) such amended address shall take effect when a written acknowledgement of such address is dispatched by the Municipal Manager to the debtor.
 - (b) the onus shall be on the debtor to ensure that such debtor receives a written acknowledgement of such amended address;
 - (c) the amended address shall be deemed for all purposes to be the address where all notices in terms of this Chapter may be served to the exclusion of any address previously notified;
 - (d) shall state either the property account number or numbers of each applicable account; and
 - (i) the full description of the property;
 - (ii) the physical address of the property; and
 - (iii) the full name of the registered owner.

42 Procedures to be followed for debt

- (1) Should any debt referred to in item 39, remain unpaid after the final date for the payment thereof, such debt may be recovered in the manner set forth in this Chapter.
- (2) The Municipal Manager shall cause a further notice to be served, in terms of section 115 of the Systems Act, advising that an application shall be made to Court, after the lapsing of 14 (fourteen) days from dispatch of this notice, for an Order for the sale of the debtor's property for the outstanding debt plus any additional debt incurred in the application of this Chapter.
- (3) If after giving notification in terms of items 39_ and sub-item 42 (2) hereof, and such debt remains outstanding, a court of competent jurisdiction, upon the application by this Municipality, showing
- (a) the amount of debt not paid; and

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(b) the notices provided for in items 39 and 42 (2) has been given,

shall be requested to summarily order any such property against which the debt is owing to be sold by way of public auction, subject to the conditions contained in sub-items (4), (5) and (6) hereof, which order the court shall have the right to grant.

(4) The order shall give the power for the proceeds of the public auction to be paid into court and direct that payment be made to the Municipality, from these proceeds; of

(a) all debt outstanding; and

(b) all costs incurred by this Municipality in respect of the application made in terms of this Chapter;

in preference to any bondholder in terms of section 118 (3) of the Systems Act.

(5) Upon the court order as set out in sub-items (3) and (4) hereof the Municipality shall have the right to have the property or any part thereof, as the case may be, sold in accordance with the court's order without the necessity of issuing a writ or other process of court for that purpose, except as provided for in sub-item (6), provided that in all other respects any such sale shall be deemed to be a sale of immovable property in execution of the judgment of such court, save that it shall not be necessary to notify or consult the debtor, against which the amount is owing, with regards to the sale or the conditions of the sale.

(6) Prior to applying for a date of sale of any property in terms of this Chapter, or the court order, the Municipal Manager shall –

(a) post a notice on the official notice board of this Municipality for a period of at least 30 (thirty) days;

(b) publish such notice in at least three newspapers circulating in the area in which the property is situated; and

(c) serve a notice to this effect on the debtor.

(7) The notice referred to in sub-item 45(6) (a) may be in the form of a schedule and shall contain at least the following information:

(a) The name of the owner;

(b) the full physical address of the property;

(c) the amount outstanding;

(d) that the debtor has a right to settle the debt before the expiration of the notice;

(e) that the property may be sold in terms of the court order granted in terms of this Chapter should the debt remain outstanding after the expiry of the said notice; and

(f) any other information which the Municipal Manager deems necessary.

(8) The notice referred to in sub-item 45(6) (b) shall contain at least the following information:

(a) The name of the registered owner;

(b) the full physical address of the property;

(c) the amount outstanding;

(d) that the debtor has a right to settle the debt before the expiration of the notice;

(e) advising that application shall be made to the sheriff of the court for a sale date after the expiry of the notice; and

(f) any other information which the Municipal Manager deems necessary.

(9) If before the sale of any such property in terms of any court order there is produced to the sheriff or any other person charged with the sale thereof a certificate from the Municipal Manager that all

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the amounts due have been fully paid, the said property shall be withdrawn from the sale.

- (10) Notwithstanding that all the said amounts may have been paid before the said sale this Municipality shall not be liable to any person whatsoever for any loss or damage suffered by such person by reason of the sale of any such property in respect of which no such certificates have been produced to the said sheriff or person in charge.
- (11) If any property is sold pursuant to a court order referred to in this Chapter notwithstanding the fact that all amounts due have in fact been paid; and
 - (a) if the Municipal Manager, within three months of the sale, is satisfied that the said amounts had been paid at the date of the sale, the Municipal Manager shall, if transfer of the property to the purchaser has not yet been registered, declare the sale null and void;
 - (b) the declaration referred to in sub-item (11)(a) hereof shall be by way of written notice signed by the Municipal Manager and a copy thereof shall be served on the registered owner, in terms of section 115 of the Systems Act, and on the purchaser, at the address supplied in the conditions of purchase, and shall be transmitted forthwith to the Registrar of Deeds.
 - (c) upon signature of the said declaration the sale shall be null and void and in that event the purchase price shall be refunded to the purchaser;
 - (d) the registered owner shall be liable for all the expenses of the sale and all expenses incurred pursuant to the sale save any expenses incurred after production, if any, of the certificate referred to in sub-item (9) hereof, to the sheriff or any other person charged with the sale; and
 - (e) if no such certificate has been signed by the Municipal Manager in accordance with sub-item (9) hereof the sale shall be of full force and effect.
- (12) Nothing contained in this Chapter prevents this Municipality from taking any other proceedings for the recovery of debt as set out in this policy, any relevant legislation, or any other competent procedure in any court of competent jurisdiction.

43. Involvement of employers

(1) The present arrangement with major employers, such as the canning factories, in terms of which deductions in respect of arrears as well as current payments from weekly wages are made, should be encouraged, provided that employees participate on a voluntary basis and that deductions are subject to affordability. It should be extended to other employers with the following incentives for those who participate:

- (a) That a commission as determined by Council from time to time be paid to employers who participate and undertake the administration of such deductions;
- (b) That employees who participate be granted a discount to be determined by Council;

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NOTES TO THE PAYMENT TABLE:

- 1 Debtors must never feel that they have lost control of their account.
- 2 The most financially viable arrangement must be negotiated at all times.

5. Overview of Budget Assumptions

Expenditure

Salaries and Allowances

Wage negotiations are finalised between the Unions and the South African Local Government Association and the municipality budgeted for a 6% increase.

The Minister of Finance approved increases for municipal councillors during the 2015/2016 financial year, and the increase was implemented from 1 July 2015.

It is also assumed that the current employees will not resign and therefore notch increases for all employees are budgeted for.

General expenditure

It is assumed that costs for services and fuel will increase above the current inflation rate of 6.2% as at the end of January 2016. It is also assumed that the capital projects for 2016/2017 will be completed during the financial year as depreciation are budgeted on these projects as per General Recognized Accounting Practice (GRAP) principles. Depreciation on new capital expenditure are calculated at a varying rate ranging between 9 and 20 years depending on the nature of the assets.

Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained as per previous years and that no major breakages will take place during the financial year.

Capital costs

It is assumed that interest rates will not be stable during the financial year, but the provision for capital has not been decreased.

Bulk Purchases

It is assumed that electricity tariffs of Eskom will increase by 7.86% as from 1 July 2016, as approved by NERSA.

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Revenue

Households

It is assumed that the total number of households in the municipal area (the tax base) will stay stable during the financial year.

Collection rate for municipal services

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the previous payment rate.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 98% when comparing current levies to current receipts. Adequate provision are made for non-recovery. Whilst collection rates will vary between different services and be based on current trends, special provision was made to cater for roll-out of an extended indigent program.

Grants

It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2016/2017 financial year.

Indigents

It is assumed that the indigents will increase during the financial year, entitled consumers can apply for indigent subsidy and applications will be evaluated in terms of council policy.

6. Overview of Budget Funding

Summary

The operating budget for 2016/2017 will be financed as follows:

- | | |
|---|---------------|
| • Charged for electricity, water, refuse and sewage | R 396 961 030 |
| • Property Rates | R 43 585 290 |
| • Provincial and National Grants | R 122 459 034 |
| • Sundry charges / Other | R 59 756 160 |

The capital budget for 2016/2017 will be financed as follows:

- | | |
|--|--------------|
| • Own Funds (Capital Replacement Reserves) | R 31 416 120 |
| • Grants | R 21 820 010 |

Reserves

The accumulated surplus will be used to finance the depreciation on assets as the impact of the full provision for depreciation will make the tariffs not affordable to residents. The financing of the depreciation will be phased in over a medium to long term period.

Sustainability of municipality

The funding of the budget will ensure that the municipality will be sustainable on the short term. The full effect of huge increases in electricity tariffs, which the municipality has no control over, may on the long run impact negatively on the sustainability of the municipality. This is a huge concern for the municipality.

Impact on rates and tariffs

The way that the budget is funded will ensure that tariff increases will range from 6% to 10% on certain services while electricity tariffs will increase by 7.64%. The 7.86% increase in ESKOM bulk electricity tariffs, which the municipality has no control over, might have a negative impact on the economy and pose an added financial strain on already struggling consumers and small businesses.

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Property valuations, rates, tariffs and other charges

The valuation of properties are based on valuations done in the 2014/2015 financial year that was implemented on 01 July 2015. The General Valuation was done in terms of the Property Rates Act, (Act 6 of 2004) and was implemented on 01 July 2015.

The rates tariffs as well as tariffs for electricity, water, refuse, sewage together with the sundry tariffs are listed in Section B – Tariffs. The tariff increases are also indicated.

Collection Rate

Revenue collection rates for service charges and rates as at 31 December 2015:

- | | |
|---------------|---|
| • Rates | 61.38%(Will increase towards the end of financial year) |
| • Electricity | 96.73% |
| • Water | 94.34% |
| • Sanitation | 84.64% |
| • Refuse | 85.03% |

The budget was based at a collection rate of 95%.

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

- Non-priority spending not linked to service delivery
- Telephone costs
- Overtime
- Congresses and Meetings outside municipal area
- Fuel usage

Investments

Particulars of monetary investments as at 30 April 2016:

Deposit R 35 M	Maturity date – 01 June 2016
Deposit R 24.8 M	Money Market Account

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Contributions and donations received

A grant of R 300 000 was budgeted for as a contribution from the Cape Winelands District Municipality towards the hosting of cultural events.

Planned proceeds of sale of assets

None

Planned use of previous year's cash backed accumulated surplus

It is planned to use the previous year's cash backed surpluses to increase the Capital Replacement Reserves, for the financing future capital projects.

Particulars of existing and any new borrowing proposed to be raised

An external loan of R 40 M are proposed to finance Electricity Infrastructure Assets in 2016/2017 and 2017/2018 and will only be tabled in a budget once secured and approved by council.

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Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

GRANT	GOVERNMENT SPHERE	2016/2017	2017/2018	2018/2019
Local Government Financial Management Grant	NATIONAL	1 475 000	1 550 000	1 550 000
Municipal Infrastructure Grant	NATIONAL	2 576 850	2 753 570	2 886 210
Equitable Share *	NATIONAL	60 461 000	64 381 000	69 413 000
Integrated National Electrification Programme (Municipal Grant)	NATIONAL	149 940	122 000	
Expanded Public Works Programme Integrated Grant	NATIONAL	1 759 000		
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	48 000 000	44 220 000	41 500 000
Library Services: CONDITIONAL GRANT	PROVINCIAL	2 412 000	2 557 000	2 710 000
Library Services: REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	PROVINCIAL	5 054 200	5 721 000	6 064 000
WC Financial Management Support Grant	PROVINCIAL	120 000	240 000	360 000
Municipal Maintenance and Construction of Transport Infrastructure	PROVINCIAL	151 000		
CWDM	DISTRICT	300 000		
Total Operating Grants		122 458 990	121 544 570	124 483 210

Capital Budget

GRANT	GOVERNMENT SPHERE	2016/2017	2017/2018	2018/2019
Municipal Infrastructure Grant	NATIONAL	18 406 150	19 668 430	20 615 790
Integrated National Electrification Programme (Municipal Grant)	NATIONAL	1 071 060	878 000	-
Library Services: CONDITIONAL GRANT	PROVINCIAL	2 000 000	-	-
Library Services: REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	PROVINCIAL	342 800	-	-
Total Capital Grants		21 820 010	20 546 430	20 615 790

FUNDING ASSESSMENT FOR 2016/2017

The following table lists the factors that have been reviewed. Each of the factors is then further described below.

No. Funding Compliance

- 1 Cash/cash equivalent position
- 2 Cash plus investments less applications
- 3 Monthly average payments covered by cash or cash equivalents
- 4 Surplus/deficit excluding depreciation offsets
- 5 Property Rates/service charge revenue % increase less macro inflation target
- 6 Cash receipts % of ratepayer and other revenue
- 7 Debt impairment expense % of billable revenue
- 8 Capital payments % of capital expenditure
- 9 Borrowing as a % of capital expenditure (less transfers/grants/contributions)
- 10 Transfers/grants revenue as a % of Government transfers/grants available
- 11 Consumer debtors' change (Current and Non-current)
- 12 Repairs & maintenance expenditure level
- 13 Asset renewal/rehabilitation expenditure level

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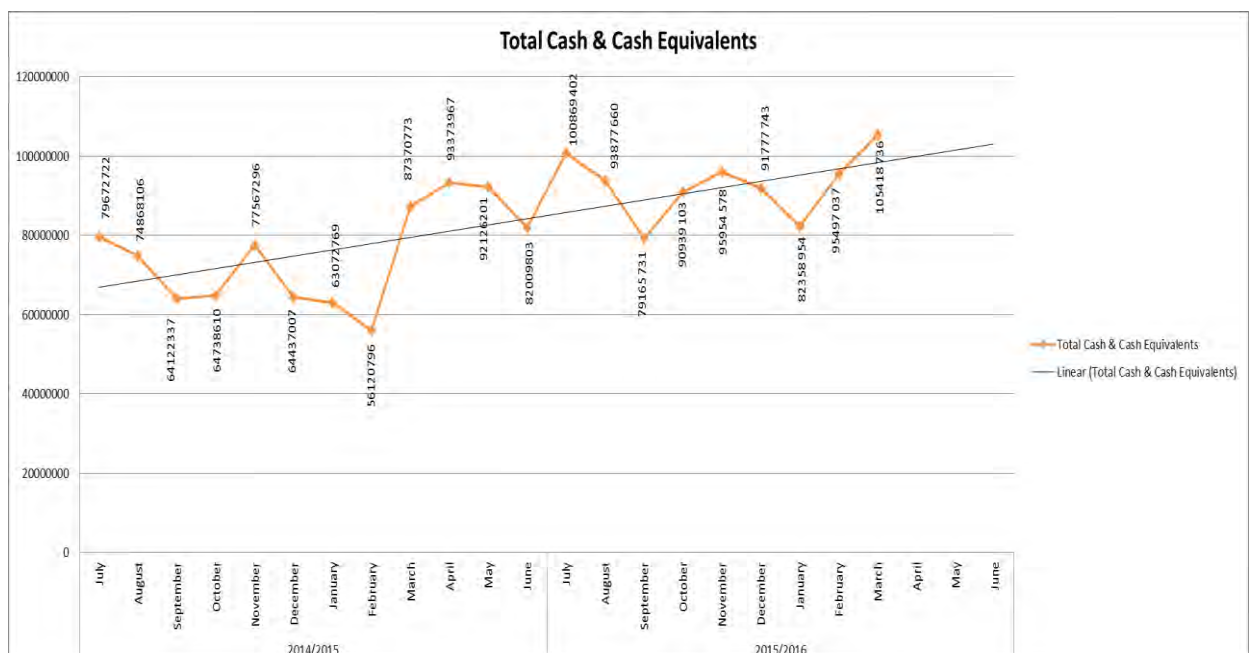
- 14 Financial Performance Budget result
- 15 Financial Position Budget
- 16 Cash Flow Budget
- 17 Other key performance measures
- 18 Summary question

Funding compliance factor description

Each of these 'funding factors' have been analysed and reviewed in their entirety prior to undertaking any analysis. Where the factor appears unfavourable and cannot be adequately motivated, the budget has been adjusted appropriately.

(a) Cash/cash equivalent position

The municipality foresees a positive cash position for the medium term, as all the reserves & working capital are cash-backed. The cash situation seems as if it is getting worse, as the funding of capital projects from own funds have been taken into consideration. History has indicated that although the municipality does not budget for surpluses, surpluses were recorded for the last few years. The cash flow is currently positive and the total Cash and Cash Equivalents at 31 March 2016 is R 105, 419 M a decrease of R 9, 922 M from February 2016. The graph below shows the movement of Cash and Cash equivalents on a month on month basis.



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(b) Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments identified at factor 1. Below are commitments against Cash and Cash equivalents as at 31 March 2016:

Commitments against Cash and Cash Equivalents		
Item	Previous Month	Current Month
Cash and Cash Equivalents	95 497 038	105 418 736
Commitments	89 550 636	102 025 066
Unspent Grants	29 621 861	27 096 291
Loan repayments	2 246 303	2 246 303
Capital Replacement Reserve	29 682 472	29 682 472
Creditor Payments	28 000 000	43 000 000
Surplus/(Deficit)	5 946 402	3 393 671

(c) Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk (ability to meet monthly payments as and when they fall due) should the municipality be under stress.

The municipality does recover enough cash on a monthly basis to cover its monthly average payments. A financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of electricity revenue (which is nearly 52.15% of the municipality's revenue). Financial ratios are compiled on a monthly basis and the cost coverage ratio and current ratio at 29 February 2016 was as follow:

1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		2 Month	Please refer to page 7 of MPMA Circular No. 71	SF Position
					Cash and cash equivalents	95 497		SF Position (Unspent Conditional Government Grants and Receipts)
					Unspent Conditional Grants	28 938		
					Overdraft			
					Short Term Investments			
					Total Annual Operational Expenditure	343 650		SF Performance (Total Expenditure - Depreciation & Amortisation - Impairments)
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2.1		1.67	Please refer to page 7 of MPMA Circular No. 71	SF Position (Current Assets)
					Current Assets	162 570		SFP (Current Liabilities)
					Current Liabilities	97 497		

(d) Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand whether revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets.

This exercise indicates that there will be a surplus if the depreciation has been offset.

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(e) Property Rates/service charge revenue % increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the rate or tariff as well as any assumption about real growth (i.e. new property development, services consumption growth). Revenue growth as at 29 February 2016 was as follow:

3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants - previous period's Total Revenue excluding capital grants)/ previous periods Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= CPI		1%	Please refer to page 15 of MFMA Circular No. 71	November 2015 y/y (STATSSA)	[SF Performance 2015 Restated - Total Revenue] - (Note 27 to AFS 2015- Government Grants & Subsidies Capital)] *8/12
					CPI	5%			
					Total Revenue Ex Capital (Previous)	337 460			
					Total Revenue Ex Capital (Current)	342 228			
					[SF Performance 2016 Restated - Total Revenue] - (Note 27 to AFS 2016 - Government Grants & Subsidies Capital)]				

(f) Cash receipts % of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse an underlying assumed collection rate; i.e. how much cash is expected to be collected from current billing, charges and arrear debtors.

The assumed collection rate is based on collections of service charges of the current year (2016/2017) and is regarded as realistic.

The average collection rate on services as at 29 February 2016 was as follow:

1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year Reports, IDP and AR	95%		98%	Please refer to page 5 of MFMA Circular No. 71	Notes to AFS (Note 19 - Total receivables from exchange transactions 2016)			
					Gross Debtors closing balance	53 476			Notes to AFS (Note 19 - Total receivables from exchange transactions 2015)		
					Gross Debtors opening balance	54 831					
					Bad debts written Off	6 754				Notes to AFS (Note 19 - Bad debts written off 2016)	
					Billed Revenue	262 403					[SF Performance (Service Charges)] + [Notes to AFS (Note 22 Actual Total Assessment Rates)]

(g) Debt impairment expense % of billable revenue

The purpose is to measure whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection.

Debt impairment has been based on service charges not collected during the current year (2015/2016) and is regarded as realistic.

(h) Capital payments % of capital expenditure

The purpose of this measure is to mainly understand whether the timing of payments is being taken into consideration when forecasting the cash position. The measure focuses on the capital budget, because

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expenditure levels for this component of the budget can vary significantly from month to month, as there tends to be monthly consistency for operational budgets.

(i) Borrowing as a % of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) should be excluded. The municipality intends taking up a loan to finance electricity capital infrastructure in the 2016/2017 and 2017/2018 financial year.

(j) Transfers/grants revenue as a % of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from other government (national, provincial or district municipalities) have been included in the municipal budget, or that the transfer/grant budgets do not exceed available funds. A percentage less than 100 per cent could indicate that all Division of Revenue Bill (DORA Bill), provincial transfers or district transfers have not been budgeted and should be immediately reviewed.

The transfers/grants as per Division of Revenue Bill (DORA Bill) (100%) have been included in the revenue budget.

(k) Consumer debtors change (Current and Non-current):

The purposes of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic.

The amounts of outstanding debtors are regarded as realistic.

(l) Repairs & maintenance (R&M) expenditure level

This measure is included within the funding measures criteria because a trend which indicates that insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

The budgeted for Repairs and Maintenance amounts to R 18, 574 M. The replacement of equipment was also appropriately budgeted for within the capital budget.

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(m) Asset renewal/rehabilitation expenditure level

This measure has a similar objective to the R&M measures, but focus on the credibility of the levels of asset renewal plans.

(n) Financial Performance Budget result (surplus/deficit)

The purpose of this measure is to assess the overall budget.

The municipality forecast's a positive cash position for the medium term as all reserves and working capital are cash-backed. The cash situation seems to be deteriorating, as the funding of the capital projects from own funds has been taken into consideration. History has indicated that although the municipality does not budget for surpluses (maybe to conservative), there were in fact surpluses recorded for the last few years.

The municipality does recover enough cash on a monthly basis to cover its monthly average payments. A financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of electricity revenue (which is nearly 52, 15% of the municipality's revenue). Based on ratios as at 29 February 2016 the municipality are operating all of its trading services at a surplus.

(o) Financial Position Budget

The purpose of this measure is to also assess the overall budget.

(p) Cash Flow Budget

The purpose of this measure is to also assess the overall budget. The municipality does recover enough cash on a monthly basis to cover its monthly average payments. A financial risk arises if unforeseen circumstances occur, which negatively impacts the recovery of electricity Revenue (which is nearly 52, 15% of the municipality's revenue).

(q) Summary

The municipality currently do have enough funds and generate enough cash to meets its operational requirements. The financial position of the municipality is monitored on a daily basis by the relevant finance officials and reports are submitted to the Finance Portfolio Committee and if needed correction steps are taken.

7. Expenditure on allocations and grant Programmes

Particulars of budgeted allocations and grants over the MTREF period:

Operating Budget

GRANT	GOVERNMENT SPHERE	2016/2017	2017/2018	2018/2019
Local Government Financial Management Grant	NATIONAL	1 475 000	1 550 000	1 550 000
Municipal Infrastructure Grant	NATIONAL	2 576 850	2 753 570	2 886 210
Equitable Share *	NATIONAL	60 461 000	64 381 000	69 413 000
Integrated National Electrification Programme (Municipal Grant)	NATIONAL	149 940	122 000	
Expanded Public Works Programme Integrated Grant	NATIONAL	1 759 000		
Human Settlements Development Grant (Beneficiaries)	PROVINCIAL	48 000 000	44 220 000	41 500 000
Library Services: CONDITIONAL GRANT	PROVINCIAL	2 412 000	2 557 000	2 710 000
Library Services: REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	PROVINCIAL	5 054 200	5 721 000	6 064 000
WC Financial Management Support Grant	PROVINCIAL	120 000	240 000	360 000
Municipal Maintenance and Construction of Transport Infrastructure	PROVINCIAL	151 000		
CWDM	DISTRICT	300 000		
Total Operating Grants		122 458 990	121 544 570	124 483 210

Capital Budget

GRANT	GOVERNMENT SPHERE	2016/2017	2017/2018	2018/2019
Municipal Infrastructure Grant	NATIONAL	18 406 150	19 668 430	20 615 790
Integrated National Electrification Programme (Municipal Grant)	NATIONAL	1 071 060	878 000	-
Library Services: CONDITIONAL GRANT	PROVINCIAL	2 000 000	-	-
Library Services: REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	PROVINCIAL	342 800	-	-
Total Capital Grants		21 820 010	20 546 430	20 615 790

The above allocations and grants have been included in the operating and capital budgets.

8. Allocations or grants made by the Municipality

None

9. Councillor allowances and employee benefits

Allowances and employee benefits:

Councillors

- Salary
- Allowances for Cell phones
- Allowances for Transport
- Contributions

Senior Managers of the Municipality

- Salary
- Allowances for transport
- Contributions
- Performance Bonuses

Other Employees

- Salary
- Housing Subsidy
- Long service bonuses
- Allowances for Transport
- 13th Cheque
- Contributions to medical and pension fund

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Budgeted Costs to Municipality:

Councillors

• Speaker (1)	R 675 050
• Executive Mayor (1)	R 837 270
• Deputy Executive Mayor (1)	R 675 050
• Executive Committee (4)	R 2 537 960
• Chairpersons S79 Committees (6)	R 2 039 560
• Other Councillors (10)	<u>R 2 706 560</u>
	<u>R 9 471 450</u>

Senior Managers

• Municipal Manager	R 1 797 700
• Chief Financial Officer	R 1 491 360
• Director: Corporate Services	R 1 491 360
• Director: Strategy and Social Development	R 1 379 730
• Director: Engineering Services	R 1 379 730
• Director: Community Services	<u>R 1 379 730</u>
	<u>R 8 919 600</u>
• <i>All other staff</i>	R 164 908 881

Number of Councillors 23

Number of personnel employed

• Senior Managers	5
• Other Managers	26
• Technical Staff	78
• Other staff members	598

10. Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue, expenditure and cash flows is provided in SA 25 - Section B Supporting Tables

11. Capital spending detail

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget.

12. Legislation compliance status

Langeberg Municipality complies in general with legislation applicable to municipalities.

13. Other supporting documents

None

14. Municipal Manager's quality certification

Quality Certificate

I, Mr SA Mokweni, Municipal Manager of Langeberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name: Mr SA MOKWENI

Municipal Manager: LANGEBERG MUNICIPALITY

Signature:  (Acting)

Date: 12/05/2016

SECTION B – BUDGET

1. Operating Budget

WC026 Langeberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source												
Property rates	2		29 807	32 284	34 520	38 577	39 917	39 917	39 917	43 064	46 376	49 687
Property rates - penalties & collection charges			343	394	294	487	487	487	487	521	553	586
Service charges - electricity revenue	2		228 409	240 873	275 445	303 898	301 714	301 714	301 714	324 765	344 900	365 249
Service charges - water revenue	2		25 531	31 002	34 766	39 308	39 308	39 308	39 308	42 139	44 751	47 392
Service charges - sanitation revenue	2		12 439	12 466	13 365	13 504	14 504	14 504	14 504	15 635	16 605	17 585
Service charges - refuse revenue	2		9 855	9 991	10 640	11 805	13 305	13 305	13 305	14 422	19 317	21 220
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			2 091	2 055	2 324	2 896	2 726	2 726	2 726	2 917	3 098	3 281
Interest earned - external investments			3 306	2 844	3 222	2 940	3 540	3 540	3 540	4 609	4 649	4 689
Interest earned - outstanding debtors			1 274	1 433	1 422	2 037	1 587	1 587	1 587	1 692	1 797	1 903
Dividends received			–	–	–	–	–	–	–	–	–	–
Fines			4 018	10 846	21 824	12 865	18 862	18 862	18 862	20 107	21 354	22 613
Licences and permits			1 113	1 077	1 151	1 635	1 725	1 725	1 725	1 839	1 953	2 069
Agency services			2 169	2 490	2 827	2 366	2 866	2 866	2 866	3 056	3 245	3 436
Transfers recognised - operational			78 983	75 037	82 859	75 992	86 735	86 735	86 735	122 459	121 545	124 483
Other revenue	2		16 441	14 389	20 918	18 128	23 956	23 956	23 956	25 537	27 121	28 721
Gains on disposal of PPE			–	22	613	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)			415 780	437 200	506 190	526 439	551 232	551 232	551 232	622 762	657 262	692 913
Expenditure By Type												
Employee related costs	2		119 879	129 233	138 554	159 970	160 097	160 097	160 097	173 828	183 706	196 276
Remuneration of councillors			7 099	7 714	8 331	8 858	8 858	8 858	8 858	9 471	10 135	10 844
Debt impairment	3		10 951	14 799	21 362	16 773	24 773	24 773	24 773	26 408	28 045	29 700
Depreciation & asset impairment	2		16 814	20 530	34 125	21 745	34 745	34 745	34 745	27 548	30 873	37 975
Finance charges			7 264	8 458	9 348	8 666	8 666	8 666	8 666	7 945	7 862	7 758
Bulk purchases	2		176 635	184 991	213 946	241 735	241 735	241 735	241 735	258 736	271 277	281 283
Other materials	8		–	–	–	–	–	–	–	–	–	–
Contracted services			981	1 180	1 983	1 993	2 057	2 057	2 057	2 192	2 328	2 466
Transfers and grants			–	–	120	126	126	126	126	134	142	151
Other expenditure	4, 5		65 787	64 552	88 125	94 413	106 851	106 851	106 851	138 053	139 172	141 804
Loss on disposal of PPE			902	235	90	–	–	–	–	–	–	–
Total Expenditure			406 313	431 691	515 985	554 278	587 907	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit)			9 466	5 509	(9 795)	(27 839)	(36 675)	(36 675)	(36 675)	(21 555)	(16 279)	(15 343)
Transfers recognised - capital			24 405	25 490	22 719	29 222	30 141	30 141	30 141	21 820	20 546	20 616
Contributions recognised - capital	6		–	–	–	–	–	–	–	–	–	–
Contributed assets			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions			33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Taxation												
Surplus/(Deficit) after taxation			33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Attributable to minorities												
Surplus/(Deficit) attributable to municipality			33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Share of surplus/ (deficit) of associate	7											
Surplus/(Deficit) for the year			33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273

2. Capital Budget

Capital Budget 2016_2017

Project	Ward	Department Description	Municipal Vote	Total MTREF	2016_2017	2017_2018	2018_2019	SOURCE
Installation of Book Detectors-Montagu & McGregor	5 & 7	LIBRARY	Community services	140 000	140 000	-	-	MRF
Installation of an Air Conditioner-Ashton	9	LIBRARY	Community services	21 100	21 100	-	-	MRF
Vehicle for all Libraries	All	LIBRARY	Community services	150 000	150 000	-	-	MRF
Installation of Burglar Bars	4	LIBRARY	Community services	8 000	8 000	-	-	MRF
Equipment-Zolani Chairs	10	LIBRARY	Community services	2 700	2 700	-	-	MRF
Air Conditioner-Robertson	1	LIBRARY	Community services	21 000	21 000	-	-	MRF
Construction of the Ashbury Library-Montagu	12	LIBRARY	Community services	3 265 120	3 265 120	-	-	CONDITIONAL GRANT
Fencing for Robertson Community Hall	3	COMMUNITY HALLS	Community services	300 000	150 000	150 000	-	CRR
Paving at the Montagu Community Hall	7	COMMUNITY HALLS	Community services	300 000	150 000	150 000	-	CRR
Fencing for the Barnard Hall	9	COMMUNITY HALLS	Community services	300 000	150 000	150 000	-	CRR
Purchase Replacement Vehicles for the Parks Depart	All	ENVIRONMENTAL SERVICES	Community services	1 696 000	848 000	848 000	-	CRR
Purchase Equipment for Parks (10 Brush Cutters,2 S	All	ENVIRONMENTAL SERVICES	Community services	400 000	200 000	200 000	-	CRR
Upgrading of Road to Zolani Cemetery	10	CEMETERIES	Community services	520 000	260 000	260 000	-	CRR
Purchase Flatbed LDV'S	All	SPORT FIELDS	Community services	900 000	450 000	450 000	-	CRR
Construction of New Cricket Pitch Turfs at Van Zyl Sp	1&7	SPORT FIELDS	Community services	464 000	232 000	232 000	-	CRR
Upgrading of Fire Brigade Facilities	All	FIRE BRIGADE	Community services	120 000	60 000	60 000	-	CRR
			Community services Total		6 107 920	2 500 000	-	
Alterations/Upgrading of Drivers License Testing Yard	All	TRAFFIC	Corporate services	200 000	200 000	-	-	CRR
Alterations/Upgrading of Traffic Offices	All	TRAFFIC	Corporate services	1 500 000	500 000	1 000 000	-	CRR
Alterations/Upgrading of Municipal Offices	All	PROPERTY & BUILDING MAINTENANCE	Corporate services	1 200 000	600 000	300 000	300 000	CRR
Office Equipment	All	CORPORATE SERVICES	Corporate services	300 000	300 000	-	-	CRR
Vehicles	All	CORPORATE SERVICES	Corporate services	3 000 000	1 000 000	1 000 000	1 000 000	CRR
Installation of Tracking Devices in Pool,Traffic and La	All	CORPORATE SERVICES	Corporate services	30 000	30 000	-	-	CRR
			Corporate services Total		2 630 000	2 300 000	1 300 000	
Closure and Rehabilitation of the McGregor Landfill S	5	CLEANSING	Engineering Services	16 000 000	-	-	16 000 000	CRR
Upgrading of Public Toilet Facilities in Robertson and	1,2&5	CLEANSING	Engineering Services	350 000	-	350 000	-	CRR
Purchase of 2Axle Single Bin Trailer With Extra	All	CLEANSING	Engineering Services	350 000	-	350 000	-	CRR
Purchase of new Skip Truck	All	CLEANSING	Engineering Services	950 000	950 000	-	-	CRR
Supply and Installation of Street Bins in Robertson	1,2&5	CLEANSING	Engineering Services	150 000	-	150 000	-	CRR
Purchase of Wheelie Bins	All	CLEANSING	Engineering Services	1 500 000	500 000	500 000	500 000	CRR
Purchase of Skips	All	CLEANSING	Engineering Services	560 000	110 000	450 000	-	CRR
Double Axle High Lifter Compactor Refuse Removal	All	CLEANSING	Engineering Services	2 300 000	-	2 300 000	-	CRR
Public Facilities Ashton	9,10	CLEANSING	Engineering Services	500 000	500 000	-	-	CRR
New Transfer Station	9,10	CLEANSING	Engineering Services	1 900 000	1 900 000	-	-	MIG
New Drop Off Facility Bonnievale	4,8	CLEANSING	Engineering Services	4 251 850	4 251 850	-	-	MIG
Upgrading Waste Water Treatment Works-Montagu	7,11,12	SEWERAGE	Engineering Services	4 035 700	4 035 700	-	-	MIG
Bulk Water Supply Nkqubela	2	WATER	Engineering Services	14 234 950	5 595 480	8 639 470	-	MIG
Replace George Brink Reservoir Pumpline 2200m	7	WATER	Engineering Services	4 250 000	-	4 250 000	-	CRR
Replace Ashbury Reservoir Pumpline 3500m	11,12	WATER	Engineering Services	6 762 000	-	6 762 000	-	CRR
Repair Leaks George Brink Reservoir	7	WATER	Engineering Services	350 000	350 000	-	-	CRR
Replace Main Sewer Pumpline underneath concrete	9	SEWERAGE	Engineering Services	1 200 000	1 200 000	-	-	CRR
Construction of 2 additional Drying Beds WWTW	9,10	SEWERAGE	Engineering Services	640 000	640 000	-	-	CRR
Replace Storm Water Pipes in Gladioli Avenue 120m	9	ROADS & STORM WATER	Engineering Services	180 000	-	180 000	-	CRR
Upgrade Storm Water System Bonnievale Phase 1	4,8	ROADS & STORM WATER	Engineering Services	2 700 000	-	2 700 000	-	CRR
Rehabilitate Municipal Roads Robertson (PMS)	1,2,3	ROADS & STORM WATER	Engineering Services	1 853 330	-	1 853 330	-	MIG
Rehabilitate Municipal Roads Ashton (PMS)	9,10	ROADS & STORM WATER	Engineering Services	5 090 840	-	-	5 090 840	MIG
Rehabilitate Gravel Roads Bonnievale (PMS)	4,8	ROADS & STORM WATER	Engineering Services	1 595 760	-	1 595 760	-	MIG
Rehabilitate Municipal Roads Bonnievale (PMS)	4,8	ROADS & STORM WATER	Engineering Services	4 072 590	-	-	4 072 590	MIG
Rehabilitate Municipal Roads McGregor (PMS)	5	ROADS & STORM WATER	Engineering Services	378 110	-	378 110	-	MIG
Rehabilitate Gravel Roads Montagu (PMS)	12	ROADS & STORM WATER	Engineering Services	4 572 980	-	1 666 670	2 906 310	MIG
Rehabilitate Municipal Roads Montagu (PMS)	12	ROADS & STORM WATER	Engineering Services	8 546 050	-	-	8 546 050	MIG
Installation of Drainage System Elm Street	All	ROADS & STORM WATER	Engineering Services	270 000	-	270 000	-	CRR

Capital Budget 2016_2017

Project	Ward	Department Description	Municipal Vote	Total MTREF	2016_2017	2017_2018	2018_2019	SOURCE
Upgrade Gravel Roads	All	ROADS & STORM WATER	Engineering Services	7 000 000	1 000 000	3 000 000	3 000 000	CRR
Upgrade of Storm Water System Sultana Avenue.	8	ROADS & STORM WATER	Engineering Services	450 000	-	-	450 000	CRR
Development of Parking Area, Voortrekker Road (La	1	ROADS & STORM WATER	Engineering Services	190 000	-	-	190 000	CRR
Rehabilitation of Gravel Roads Ashton	9	ROADS & STORM WATER	Engineering Services	1 587 720	-	1 587 720	-	MIG
Replace Kooskok Pipeline 600m	1,2,3,6	WATER	Engineering Services	500 000	500 000	-	-	CRR
Extend De Hoop Pipeline to Gumgrove Dam 800m	1,2,3,6	WATER	Engineering Services	1 160 000	-	-	1 160 000	CRR
Upgrade Main Outfall Sewer Voortrekkerroad	1,2,3,6	SEWERAGE	Engineering Services	3 000 000	3 000 000	-	-	CRR
Replace 200m Water Line in Barlinka Avenue	4	WATER	Engineering Services	200 000	200 000	-	-	CRR
Replace 250m Sewer Lines and Manholes in Milner	4	SEWERAGE	Engineering Services	300 000	-	300 000	-	CRR
Sewer Line for Erven 2992 to 2996 Montagu	7	SEWERAGE	Engineering Services	270 000	-	-	270 000	CRR
2xNew Flow Meters Water Works Bonnievale	4,8	WATER	Engineering Services	160 000	160 000	-	-	CRR
4xNew Filters Water Works	4,8	WATER	Engineering Services	480 000	480 000	-	-	CRR
Upgrading Water Treatment Works McGregor	5	WATER	Engineering Services	4 800 000	-	4 800 000	-	CRR
Fencing Stores Ashton	All	WATER	Engineering Services	250 000	-	250 000	-	CRR
Upgrading of Nkqubela Sportfield	2	INFRASTRUCTURE DEVELOPMENT	Engineering Services	6 570 490	2 623 120	3 947 370	-	MIG
Replace Safety and Test Equipment (Ladders & Link	All	ELECTRICAL	Engineering Services	432 000	212 000	220 000	-	CRR
Replacement of Prepaid Meters and Bulk Supply	All	ELECTRICAL	Engineering Services	1 590 000	424 000	530 000	636 000	CRR
Cherry Picker CCD 11312 & CBR 1649	All	ELECTRICAL	Engineering Services	900 000	900 000	-	-	CRR
New Connections	All	ELECTRICAL	Engineering Services	1 500 000	500 000	500 000	500 000	CRR
Replacement and Repairs:Street Lights	All	ELECTRICAL	Engineering Services	745 000	215 000	265 000	265 000	CRR
Replacement and Repairs: Network	All	ELECTRICAL	Engineering Services	4 851 000	1 300 000	1 696 000	1 855 000	CRR
Uitsiq	8	ELECTRICAL	Engineering Services	1 060 000	-	530 000	530 000	CRR
Electrification Projects	All	ELECTRICAL	Engineering Services	1 948 260	1 071 060	877 200	-	INEP
3xLDV Montagu	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	480 000	480 000	-	-	CRR
1x3Ton Tipper Montagu	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	440 000	440 000	-	-	CRR
3xLDV Ashton	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	480 000	480 000	-	-	CRR
2xLDV Ashton	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	320 000	320 000	-	-	CRR
1xLDV Robertson	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	160 000	-	160 000	-	CRR
1xFlatbed Truck Robertson	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	340 000	340 000	-	-	CRR
2xLDV Bonnievale	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	320 000	320 000	-	-	CRR
1xTipper Truck Bonnievale	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	600 000	600 000	-	-	CRR
Fencing of Water and Sewage Installations	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	1 000 000	1 000 000	-	-	CRR
Upgrade Stores at 5 towns	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	500 000	-	500 000	-	CRR
Installation/Upgrading of Bulk Services for Housing	All	INFRASTRUCTURE DEVELOPMENT	Engineering Services	7 000 000	3 500 000	1 500 000	2 000 000	CRR
Ward Project Ward 1	1	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 2	2	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 3	3	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 4	4	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 5	5	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 6	6	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 7	7	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 8	8	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 9	9	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 10	10	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 11	11	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
Ward Project Ward 12	12	INFRASTRUCTURE DEVELOPMENT	Engineering Services	300 000	100 000	100 000	100 000	CRR
			Engineering Services Total		41 298 210	54 258 630	49 171 790	
Equipment	All	STRATEGY & SOCIAL DEVELOPMENT	Strategy & Social Development	3 000 000	1 000 000	1 000 000	1 000 000	CRR
General ICT Needs	All	INFORMATION TECHNOLOGY	Strategy & Social Development	3 600 000	1 200 000	1 200 000	1 200 000	CRR
Upgrade of ICT Infrastructure	All	INFORMATION TECHNOLOGY	Strategy & Social Development	1 000 000	1 000 000	-	-	CRR
			Strategy & Social Development Total		3 200 000	2 200 000	2 200 000	
			Grand Total		53 236 130	61 258 630	52 671 790	

3. Tariffs for Rates, Refuse, Water and Electricity

LANGE BERG MUNICIPALITY

2015/2016 2016/2017 Increase

ALL TARIFFS COME IN EFFECT FROM THE FIRST MUNICIPAL ACCOUNT LEVIED AFTER 1 JULY OF THE RELEVANT YEAR. LEVIES (EXCLUDING BASIC) BASED ON ELECTRICITY AND WATER TARIFFS, COME IN EFFECT ON ALL ACCOUNTS LEVIED FROM 1 AUGUST.

RATES

1405	Businesses, industrial and government	R per Rand 0.0071	0.0075	5.6%
1400	The first R 80 000,00 in respect of property used exclusively for residential purposes is exempt from rates.	0.0049	0.0052	6.1%
1404	All "bona fide" farmers	0.0009	0.0010	11.1%
1431	Public Benefit Organisations	0.0009	0.0010	11.1%

Pensioners with a total monthly household income of less than R 3500 may qualify in terms of councils policy for a rebate on residential property.

REBATES

		2015/2016 REBATES	2016/2017 REBATES	2016/2017 TARIFF
1404	Property used for bona-fide agriculture purposes;	nil	nil	0.0010
1403	Small holdings used for bona-fide agriculture purposes in municipal area ;	nil	nil	0.0010
1404	Property used for bona-fide agriculture purposes where the owner/tenant supply free basic services to farm workers;	nil	nil	0.0010
1412	Property zoned as agriculture which is not used for agriculture purposes;	50%	50%	0.0075
1400	State owned property: Residential;	nil	nil	0.0052
1413	State owned property : Public Infrastructure;(as per Act)	20%	20%	0.0075
1402	Other state owned property;	85%	85%	0.0075
1414	Municipal property used for municipal purpose;	100%	100%	0.0075
1401	Municipal property not used for municipal purpose (RDP houses)	nil	nil	0.0052
1407	Municipal property - Rural	100%	100%	0.0075
1416	State owned property : Schools;	20%	20%	0.0075
1417	State trust land;	nil	nil	0.0075
1418	Protected areas (as per Act);	100%	100%	0.0075
1419	Properties on which national monuments are situated and used for residential purposes;	nil	nil	0.0052
1420	Properties on which national monuments are situated and used for business and commercial purposes;	nil	nil	0.0075
1421	Properties owned by a land reform beneficiary or his/her heirs for the first ten years as from date of the first registration of the title deed in the Deeds Office;(as per Act)	100%	100%	0.0010
1428	Properties owned by a land reform beneficiary or his/her heirs for the eleventh year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	75%	75%	0.0010
1429	Properties owned by a land reform beneficiary or his/her heirs for the twelfth year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	50%	50%	0.0010
1430	Properties owned by a land reform beneficiary or his/her heirs for the thirteenth year as from date of the first registration of the title deed in the Deeds Office;(as per Act)	25%	25%	0.0010
1422	Property registered in the name of a religious body or organisation and primarily used as a place of worship	100%	100%	0.0075
1423	Property registered in the name of a religious body or organisation and primarily used as the official dwelling of a minister or employee of that organisation who officiates at services;	100%	100%	0.0075
1416	Property registered in the name of a private school which is registered in terms of an act.;	20%	20%	0.0075
1425	Property situated in the rural area which is zoned as non-agriculture;	30%	30%	0.0075
1422	Property registered in the name of a charitable organisation and/or church that house the poor and are subsidized by the state	100%	100%	0.0075
1406	Rural General	nil	nil	0.0075
1408	State: Rural	nil	nil	0.0075
1415	Gholf Clubs	100%	100%	0.0075
1426	Silverstrand Development	100%	100%	0.0052
1432	Sport: Exempted	100%	100%	0.0075

ELECTRICITY

DOMESTIC CONSUMER TARIFFS

This tariff covers the supply of electricity for domestic use in private dwellings, flats and chalets with separate meters and includes churches, welfare buildings, hospitals, halls or similar premises with circuit breaker size or prepayment meter trip setting not in excess of 60Amp single phase or 80Amp three phase. Should Consumers require supplies in excess hereof, the Commercial Consumer or Bulk Supply tariff will be applicable.

			<u>2015/2016</u> VAT EXCL	<u>2016/2017</u> VAT EXCL	<u>Increase</u>
<u>Prepayment meters</u>					
<u>Single Phase</u>					
1450	Indigent (<= 60A):	Block 1: 0 - 50kWh Block 2: 51 - 350kWh Block 3: 351 - 600kWh Block 4: > 600kWh	94.94c 131.51c 143.11c	102.19c 141.56c 154.04c	7.64% 7.64% 7.64%
1400	Domestic (<= 60A):	Block 1: 0 - 50kWh Block 2: 51 - 350kWh Block 3: 351 - 600kWh Block 4: > 600kWh	79.19c 100.26c 139.98c 158.13c	85.24c 107.92c 150.67c 170.21c	7.64% 7.64% 7.64% 7.64%
1480	Domestic Three Phase (<=80A)	Three Phase Domestic (<= 80A): Block 1: 0 - 50kWh Block 2: 51 - 350kWh Block 3: 351 - 600kWh Block 4: > 600kWh	0.7919 1.0026 1.3998 1.5813	0.8524 1.0792 1.5067 1.7021	7.64% 7.64% 7.64% 7.64%
<u>Conventional meters</u>					
<u>Single Phase</u>					
1308	Indigent (<= 60A):	Block 1: 0 - 50kWh Block 2: 51 - 350kWh Block 3: 351 - 600kWh Block 4: > 600kWh	94.94c 131.51c 143.11c	102.19c 141.56c 154.04c	7.64% 7.64% 7.64%
1300	Domestic (<= 60A) :	Basic Block 1: 0 - 50kWh Block 2: 51 - 350kWh Block 3: 351 - 600kWh Block 4: > 600kWh	145.17 79.19c 94.94c 124.42c 134.79c	156.26 85.24c 102.19c 133.93c 145.09c	7.64% 7.64% 7.64% 7.64% 7.64%
1326	<=80A DOMESTIC	Three Phase Basic Domestic (<=80A): Block 1: 0 - 50kWh Block 2: 51 - 350kWh Block 3: 351 - 600kWh Block 4: > 600kWh	483.90 0.7919 0.9494 1.2442 1.3479	520.87 0.8524 1.0219 1.3393 1.4509	7.64% 7.64% 7.64% 7.64% 7.64%

COMMERCIAL CONSUMER TARIFFS

This tariff covers the supply of electricity to businesses, shops, office buildings, hotels, Bed & Breakfasts, guesthouses, industrial undertakings, temporary supplies, or similar premises with circuit breaker size or prepayment meter trip setting not in excess of 60Amp single phase or 70Amp three phase (prepayment) and 150Amp three phase (conventional). Should Consumers have supplies in excess hereof, the Bulk Supply tariff will be applicable.

		<u>2015/2016</u> VAT EXCL	<u>2016/2017</u> VAT EXCL	<u>Increase</u>
	<u>Prepayment meters</u>			
1490	Single Phase Business (<= 60A)	120.90c	130.14c	7.64%
1410	Three Phase Business (<= 80A)	158.49c	170.60c	7.64%
1319	<u>Conventional meters</u>			
	Single Phase Basic Business (<= 60A)	388.46 1.1486	418.14 1.2364	7.64% 7.64%
1310	Three Phase General: Basic <= 25kVA (<=35A)	647.43 114.86c	696.89 123.64c	7.64% 7.64%
1311	Basic <= 50kVA (<=70A)	791.30 114.86c	851.76 123.64c	7.64% 7.64%
1312	Basic <= 100kVA (<= 150A)	935.18 114.86c	1 006.63 123.64c	7.64% 7.64%

AGRICULTURAL CONSUMER TARIFFS

This tariff covers the supply of electricity to farms for agricultural use from 11kV overhead lines through transformers with circuit breaker size not in excess of 60Amp single phase or 150Amp three phase (100kVA). Should Consumers have supplies in excess hereof, the Bulk Supply tariff will be applicable.

			2015/2016 VAT EXCL	2016/2017 VAT EXCL	Increase
Conventional meters					
1306&5	Single Phase Rural (<= 60A) Agricultural (<=60A)	Basic	194.23	209.07	7.64%
		Block 1: 0 - 50kWh	114.86c	123.64c	7.64%
		Block 2: 51 - 350kWh	114.86c	123.64c	7.64%
		Block 3: 351 - 600kWh	114.86c	123.64c	7.64%
		Block 4: > 600kWh	114.86c	123.64c	7.64%
1320	Three Phase	Rural:			
		Basic	841.66	905.96	7.64%
1321		Rural 1 to 25kVA (<=40A)	114.86c	123.64c	7.64%
1322		Basic	1 028.69	1 107.28	7.64%
		Rural 26 to 50kVA (41 - 80A)	114.86c	123.64c	7.64%
		Basic	1 215.73	1 308.61	7.64%
		Rural 51 to 100kVA (81 - 150A)	114.86c	123.64c	7.64%

INDUSTRIAL / BULK CONSUMER TARIFFS

The Bulk Supply tariff is for Consumers with a notified maximum demand of more than 100kVA or who require a supply greater than a 150Amp three phase circuit breaker size. The Notified Maximum Demand (NMD) is the maximum demand notified in writing by the Consumer and accepted by the Municipality. Should the NMD be exceeded in more than two months, the consumer's supply capacity and capital contribution must be reviewed.

			2015/2016 VAT EXCL	2016/2017 VAT EXCL	Increase
Large Power User < 11kV Connection					
1330 1331 1336	TOWN: 101 - 500kVA Low season (Sept to May)	Basic	1 438.73	1 548.65	7.64%
		kVA Demand	162.84	175.28	7.64%
		kVA Access	11.05	11.89	7.64%
		kwh	55.25c	59.47c	7.64%
1330 1331 1336	TOWN: 101 - 500kVA High season (June to August)	Basic	1 438.73	1 548.65	7.64%
		kVA Demand	184.65	198.76	7.64%
		kVA Access	11.05	11.89	7.64%
		kwh	65.43c	70.43c	7.64%
1346 1347 1348 1346	RURAL <=100kVA Low season (Sept to May)	Basic	1 007.11	1 084.05	7.64%
		kVA Demand	162.84	175.28	7.64%
		kVA Access	11.05	11.89	7.64%
		kwh	49.73c	53.52c	7.64%
1349 1350 1351 1349	Rural 101-500kVA	Basic	1438.73	1548.65	7.64%
		kVA Demand	162.84	175.28	7.64%
		kVA Access	11.05	11.89	7.64%
		kwh	55.25c	59.47c	7.64%
1334 1335 1339 1334	Rural 501-1000kVA	Basic	3740.96	4026.77	7.64%
		kVA Demand	162.84	175.28	7.64%
		kVA Access	11.05	11.89	7.64%
		kwh	55.25c	59.47c	7.64%
1346 1347 1348 1346	RURAL <=100kVA High season (June to August)	Basic	1 007.11	1 084.05	7.64%
		kVA Demand	184.65	198.76	7.64%
		kVA Access	11.05	11.89	7.64%
		kwh	65.43c	70.43c	7.64%
1349 1350 1351 1349	Rural 101-500kVA	Basic	1 438.73	1 548.65	7.64%
		kVA Demand	184.65	198.76	7.64%
		kVA Access	11.05	11.89	7.64%
		kwh	65.43c	70.43c	7.64%

			<u>2015/2016</u> VAT EXCL	<u>2016/2017</u> VAT EXCL	<u>Increase</u>
1334	Rural 501-1000kVA	Basic	3 740.96	4 026.77	7.64%
1335		kVA Demand	184.65	198.76	7.64%
1339		kVA Access	11.05	11.89	7.64%
1334		kwh	65.43c	70.43c	7.64%
	<u>Large Power User 11kV Connection</u>				
	<u>Town 101 - 500kVA Low Season (Sept to May)</u>				
1332		Basic	1 438.73	1 548.65	7.64%
1333		kVA Demand	155.58	167.47	7.64%
1337		kVA Access	10.75	11.57	7.64%
		kwh	50.92c	54.81c	7.64%
	<u>Town 101 - 500kVA High Season (June to August)</u>				
1332		Basic	1 438.73	1 548.65	7.64%
1333		kVA Demand	180.30	194.07	7.64%
1337		kVA Access	10.75	11.57	7.64%
		kwh	58.16c	62.60c	7.64%
	<u>Rural <=100kVA Low Season (Sept to May)</u>				
1352		Basic	1 007.11	1 084.05	7.64%
1353		kVA Demand	155.58	167.47	7.64%
1354		kVA Access	10.75	11.57	7.64%
1352		kwh	45.83c	49.33c	7.64%
	<u>Rural 101-500kVA</u>				
1355		Basic	1 438.73	1 548.65	7.64%
1356		kVA Demand	155.58	167.47	7.64%
1357		kVA Access	10.75	11.57	7.64%
1355		kwh	50.92c	54.81c	7.64%
	<u>Rural 501-1000kVA</u>				
1358		Basic	3 740.96	4 026.77	7.64%
1359		kVA Demand	155.58	167.47	7.64%
1360		kVA Access	10.75	11.57	7.64%
1358		kwh	50.92c	54.81c	7.64%
	<u>Rural >1000kVA</u>				
1361		Basic	4 316.19	4 645.95	7.64%
1362		kVA Demand	155.58	167.47	7.64%
1363		kVA Access	10.75	11.57	7.64%
1361		kwh	50.92c	54.81c	7.64%
	<u>Rural <=100kVA High Season (June to August)</u>				
1352		Basic	1 007.11c	1 084.05c	7.64%
1353		kVA Demand	180.30	194.07	7.64%
1354		kVA Access	10.75	11.57	7.64%
1352		kwh	58.16c	62.60c	7.64%
	<u>Rural 101-500kVA</u>				
1355		Basic	1 438.73	1 548.65	7.64%
1356		kVA Demand	180.30	194.07	7.64%
1357		kVA Access	10.75	11.57	7.64%
1355		kwh	58.16c	62.60c	7.64%
	<u>Rural 501-1000kVA</u>				
1358		Basic	3 740.96	4 026.77	7.64%
1359		kVA Demand	180.30	194.07	7.64%
1360		kVA Access	10.75	11.57	7.64%
1358		kwh	58.16c	62.60c	7.64%
	<u>Rural >1000kVA</u>				
1361		Basic	4316.19	4645.95	7.64%
1362		kVA Demand	180.30	194.07	7.64%
1363		kVA Access	10.75	11.57	7.64%
1361		kwh	58.16c	62.60c	7.64%

TIME-OF-USE

This tariff is based on the Eskom Local Authority "Megaflex" tariff (plus 10%), except that there is a single Basic Charge and Eskom's various kWh charges are included in one Energy Charge.

The Network Demand Charge is payable per month for the demand supplied (maximum demand reading) during peak and standard periods. No Network Demand Charge is payable during off-peak periods.

The Network Access Charge is payable per month based on the highest of either the notified maximum demand (min. 100kVA) or the highest maximum demand reading during the previous 12 months. The charge is applicable during all time periods.

The Reactive Energy Charge is applied to kVAh in excess of 30% (0.96 Power Factor) of kWh recorded during peak and standard periods. The excess reactive energy is determined per 30 minute integrating period and accumulated for the month and will only be applicable during high-demand season. The following conditions should be applicable to the TOU tariff: (i) Consumers with a minimum notified demand of 100kVA, and who are able to manage their energy consumption according to Eskom's specified time schedule, i.e. Peak, Standard and Off-Peak, for "Megaflex" tariff. (ii) Consumers must have the necessary electronic metering equipment installed and correctly programmed for this tariff at their cost. (iii) Where existing Consumers consider conversion to TOU, it will be the Consumers' responsibility to do a tariff study. (iv) At least 6 months TOU data (3 x high demand season and 3 x low demand season) must be available before the conversion can be implemented. (v) A change of tariff will apply for a minimum period of 12 months with three months mutual notice thereafter.

		2015/2016 VAT EXCL	2016/2017 VAT EXCL	Increase
<u>Large Power User < 11kV Connection</u>				
5330	Basic charge	1438.73	1548.65	7.64%
5331	Network Demand Charge	29.60	31.86	7.64%
5336	Network Access Charge	23.60	25.40	7.64%
	Active energy charge:			
	High demand (June to August):			
5325	Peak	2.96	3.19	7.64%
5330	Standard	0.95	1.02	7.64%
5326	Off-peak	0.55	0.59	7.64%
	Low demand (Sept to May):			
5325	Peak	1.02	1.09	7.64%
5330	Standard	0.72	0.78	7.64%
5326	Off-peak	0.48	0.52	7.64%
5350	Reactive Energy Charge (R/kVAh): High Demand (June to August)	0.13	0.14	7.64%
<u>Large Power User 11KV Connection</u>				
5332	Basic charge	1438.73	1548.65	7.64%
5333	Network Demand Charge	28.12	30.27	7.64%
5337	Network Access Charge	22.42	24.13	7.64%
	Active energy charge:			
	High demand (June to August):			
5327	Peak	2.82	3.03	7.64%
5332	Standard	0.90	0.97	7.64%
5328	Off-peak	0.52	0.56	7.64%
	Low demand (Sept to May):			
5327	Peak	0.97	1.04	7.64%
5332	Standard	0.69	0.74	7.64%
5328	Off-peak	0.46	0.50	7.64%
5350	Reactive Energy Charge (R/kVAh): High Demand (June to August)	0.12	0.13	7.64%
<u>STREETLIGHTING</u>				
7304	Streetlights (consumption)	110.23c	118.65c	7.64%
7398	Streetlight Maintenance (per luminaire)	34.70	37.35	7.64%

DEPARTMENTAL

The respective Commercial and Bulk Supply tariffs as per Item No's 2.0 and 4.0 above to be applicable to all municipal buildings, pump stations, waste water works, water treatment works, etc.

2015/2016**2016/2017****Increase****VAT EXCL****VAT EXCL**

1302	Mun Single Phase <= 60A (Municipal houses)	Basic Block 1: 0 - 50kWh Block 2: 51 - 350kWh Block 3: 351 - 600kWh Block 4: > 600kWh	145.17 79.19c 94.94c 124.42c 134.79c	156.26 85.24c 102.19c 133.93c 145.09c	7.64% 7.64% 7.64% 7.64% 7.64%
7300	Single Phase <=60A	Basic kwh	388.46 114.86c	418.14 123.64c	7.64% 7.64%
7302	Mun Single Phase <= 60A	Basic kwh	388.46 114.86c	418.14 123.64c	7.64% 7.64%
7303	Mun Three Phase <= 80A	Basic kwh	791.30 114.86c	851.76 123.64c	7.64% 7.64%
7310	Three Phase 1 to 25kVA	Basic kwh	647.43 114.86c	696.89 123.64c	7.64% 7.64%
7311	Three Phase 26 to 50kVA	Basic kwh	791.30 114.86c	851.76 123.64c	7.64% 7.64%
7312	Three Phase 51 to 100kVA	Basic kwh	935.18 114.86c	1 006.63 123.64c	7.64% 7.64%
7305&6	Rural Single Phase <= 60A	Basic kwh	388.46 114.86c	418.14 123.64c	7.64% 7.64%
7320	Rural Three Phase 1 to 25kVA	Basic kwh	647.43 114.86c	696.89 123.64c	7.64% 7.64%
7321	Rural Three Phase 26 to 50kVA	Basic kwh	791.30 114.86c	851.76 123.64c	7.64% 7.64%
Large Power Consumers: <11kV					
7330	General Low season (Sept to May)	Basic	1 438.73	1 548.65	7.64%
7331		kVA Demand	162.84	175.28	7.64%
7336		kVA Access	11.05	11.89	7.64%
7330		kwh	55.25c	59.47c	7.64%
7330	General High season (June to August)	Basic	1 438.73	1 548.65	7.64%
7331		kVA Demand	184.65	198.76	7.64%
7336		kVA Access	11.05	11.89	7.64%
7330		kwh	65.43c	70.43c	7.64%
Rural Large Power Consumers: LT Connection: 101 to 500kVA					
7349	Low season (Sept to May)	Basic	1 438.73	1 548.65	7.64%
7350		kVA Demand	162.84	175.28	7.64%
7351		kVA Access	11.05	11.89	7.64%
7349		kwh	55.25c	59.47c	7.64%
7349	High season (June to August)	Basic	1 438.73	1 548.65	7.64%
7350		kVA Demand	184.65	198.76	7.64%
7351		kVA Access	11.05	11.89	7.64%
7349		kwh	65.43c	70.43c	7.64%

			2015/2016 VAT EXCL	2016/2017 VAT EXCL	Increase
	<u>Rural Large Power Consumers: 11kV Connection: 101 to 500kVA</u>				
7355	Low season (Sept to May)	Basic	1 438.73	1 548.65	7.64%
7356		kVA Demand	155.58	167.47	7.64%
7357		kVA Access	10.75	11.57	7.64%
7355		kwh	50.92c	54.81c	7.64%
7355	High season (June to August)	Basic	1 438.73	1 548.65	7.64%
7356		kVA Demand	180.30	194.07	7.64%
7357		kVA Access	10.75	11.57	7.64%
7355		kwh	58.16c	62.60c	7.64%
7375	<u>Large Power Consumers: Low Season</u>		1 438.73	1 548.65	7.64%
7376		kVA Demand	155.58	167.47	7.64%
7375		kwh	50.92c	54.81c	7.64%
7380	Sport Single Phase <=60A	Basic	145.17	156.26	7.64%
		kwh	124.42c	133.93c	7.64%
7381	Sport Three Phase <=80A	Basic	483.90	520.87	7.64%
		kwh	124.42c	133.93c	7.64%
	<u>OTHER TARIFFS</u>				
	<u>Sportgrounds</u>				
1420	Prepayment Single Phase <= 60A	kwh	139.98c	150.67c	7.64%
1430	Prepayment Three Phase <= 80A	kwh	139.98c	150.67c	7.64%
1380	Single Phase <= 60A :	Basic	145.17	156.26	7.64%
		Block 1: 0 - 50kWh	79.19c	85.24c	7.64%
		Block 2: 51 - 350kWh	94.94c	102.19c	7.64%
		Block 3: 351 - 600kWh	124.42c	133.93c	7.64%
		Block 4: > 600kWh	134.79c	145.09c	7.64%
1381	Three Phase <=80A	Basic	483.90	520.87	7.64%
		kwh	124.42c	133.93c	7.64%
	<u>Un-metered Points</u>				
1399	Telkom <10A		1 308.62	1 408.60	7.64%
	<u>AVAILABILITY FEES</u>				
1720	Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).		R 139.00	R 149.62	7.64%
	<u>FEES: BULK CONSUMERS PERMANENTLY EXCEEDING THEIR NOTIFIED MAXIMUM DEMAND (NMD)</u>				
	Excess Network Access Charge (E-NAC) after exceeding for more than two months = (Number of times the NMD is exceeded based on a rolling 12 months) x (the portion of the demand exceeding the NMD) x (Network Access Charge).				

C L E A N S I N G			2015/2016	2016/2017	Increase
			VAT EXCL	VAT EXCL	
One removal per week					
1600	GENERAL		R 100.14	R 108.55	8.40%
	ADDITIONAL LEVY PER BAG > 2 BAGS PER REMOVAL		R 5.50	R 5.96	8.40%
1608	INDIGENT TARIFF (Income =< 3000 PER MONTH) (100% subsidized)		R 100.14	R 108.55	8.40%
1609	INFORMAL HOUSING (100% SUBSIDIZED)		R 100.14	R 108.55	8.40%
Two - Three removals per week					
1610	GENERAL		R 421.68	R 457.10	8.40%
Bulk removals and perishable products					
1620	GENERAL		R 792.77	R 859.36	8.40%
Complexes/developments liable for internal services					
1615	BASIC	PER UNIT	90% of Basic Fee	90% of Basic Fee	
MEGA INDUSTRIES					
1640	LANGEBERG & ASHTON FOODS		R 14 439.94	R 15 652.89	8.40%
1641	LANGEBERG & ASHTON FOODS		R 11 345.68	R 12 298.72	8.40%
1642	FRUIT PACKERS		R 1 488.17	R 1 613.18	8.40%
1648	PARMALAT		R 2 781.61	R 3 015.27	8.40%
1649	ALL WINE CELLARS		R 1 390.81	R 1 507.64	8.40%
1649	SMALL CHEESE FACTORIES		R 1 390.81	R 1 507.64	8.40%
1639	MORESON		R 1 001.39	R 1 085.51	8.40%
1650	SPORT GROUNDS		R 90.41	R 98.00	8.40%
REJECTED MATERIAL					
1644	ROBERTSON ABATTOIR		R 9 429.70	R 10 221.79	8.40%
1605	ROBERTSON ABATTOIR (MANURE)		R 6 147.38	R 6 663.76	8.40%
1645	BONNIEVALE ABATTOIR		R 4 464.50	R 4 839.52	8.40%
1646	EXCULL		R 6 147.38	R 6 663.76	8.40%
1647	DEL GADO FISHERY		R 3 379.67	R 3 663.56	8.40%
1651	PARMALAT		R 11 905.33	R 12 905.38	8.40%
MUNICIPAL DEPARTMENTS: Pay according to connections			VAT EXCL		
7600	One removal per week - General		R 100.14	R 108.55	8.40%
7610	Two - Three removals per week - General		R 403.35	R 437.23	8.40%
7650	Dept: Sport		R 90.41	R 98.00	8.40%

SEWAGE		<u>2015/2016</u>	<u>2016/2017</u>	<u>Increase</u>
		VAT EXCL	VAT EXCL	
<=20mm water connection				
1550	GENERAL	R 127.70	R 137.66	7.80%
1564	INDIGENT TARIFF (Income <= 3000 PER MONTH) (100% subsidized)	R 127.70	R 137.66	7.80%
1565	INFORMAL HOUSING (100% SUBSIDIZED)	R 127.70	R 137.66	7.80%
23-50mm water connection				
1580	6000 kl water per year or part thereof = 1 unit	R 321.26	R 346.32	7.80%
> 50mm water connection				
1590	6000 kl water per year or part thereof = 1 unit	R 725.84	R 782.46	7.80%
Complexes/developments liable for internal services		VAT EXCL		
1570	BASIC PER UNIT	90% of Basic Fee	90% of Basic Fee	
ABATTOIR: ABBATTOIR WASTE				
1595	GENERAL (1 - 5 LOADS)	R 1 169.40	R 1 260.61	7.80%
1599	Conservancy tanker removals more than 5 per month per removal. plus cost per kilometre	R 524.22 R 20.17	R 565.11 R 21.74	7.80% 7.80%
1710	AVAILABILITY FEES Even ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).	R 127.70	R 137.66	7.80%
SPORT GROUNDS				
1598	GENERAL	R 111.57	R 120.27	7.80%
BUSINESSES THAT MAKE THEIR TOILET FACILITIES AVAILABLE TO THE PUBLIC				
SEWAGE TARIFFS ARE EXEMPTED				
MUNICIPAL DEPARTMENTS: Pay according to connections		VAT EXCL		<u>Increase</u>
7550	General <=20mm water connection	R 127.70	R 137.66	7.80%
7598	SPORT GROUNDS	R 111.57	R 120.27	7.80%

<u>2015/2016</u>	<u>2016/2017</u>	<u>Increase</u>
VAT EXCL	VAT EXCL	

Only property used exclusively for residential property qualifies for residential tariffs

1001	RESIDENTIAL	<=22mm	Basic 0 - 6 kl 6 - 15 kl 15 - 30 kl 30 - 40 kl 40 - 60 kl > 60 kl	per kl	per kl per kl per kl per kl per kl	R 63.35 R 2.10 R 4.78 R 4.85 R 4.93 R 6.13 R 6.22	R 68.54 R 2.20 R 5.08 R 5.23 R 5.39 R 6.80 R 6.99	8.20% 4.65% 6.20% 7.75% 9.30% 10.85% 12.40%
1010	RESIDENTIAL	>22<=25mm	Basic 0 - 6 kl 6 - 15 kl 15 - 30 kl 30 - 40 kl 40 - 60 kl > 60 kl	per kl	per kl per kl per kl per kl per kl	R 99.75 R 2.10 R 4.78 R 4.85 R 4.93 R 6.13 R 6.22	R 107.93 R 2.20 R 5.08 R 5.23 R 5.39 R 6.80 R 6.99	8.20% 4.65% 6.20% 7.75% 9.30% 10.85% 12.40%
1011	RESIDENTIAL	>40<=50mm	Basic 0 - 6 kl 6 - 15 kl 15 - 30 kl 30 - 40 kl 40 - 60 kl > 60 kl	per kl	per kl per kl per kl per kl per kl	R 409.76 R 2.10 R 4.78 R 4.85 R 4.93 R 6.13 R 6.22	R 443.36 R 2.20 R 5.08 R 5.23 R 5.39 R 6.80 R 6.99	8.20% 4.65% 6.20% 7.75% 9.30% 10.85% 12.40%
1019	INDIGENT TARIFF (Income =< 3000 PER MONTH) (100% subsidized)		0 - 6 kl > 6 kl	per kl	per kl per kl	R 63.35 Free R 4.85	R 68.54 Free R 5.23	8.20% 7.75%
1704	INFORMAL HOUSING (100% SUBSIDIZED)		0 - 6 kl > 6 kl	per kl	per kl per kl	R 63.35 Free R 4.85	R 68.54 Free R 5.23	8.20% 7.75%
Complexes/developments liable for internal services								
BASIC		PER UNIT				90% of Basic Fee	90% of Basic Fee	
CONSUMPTION PER KILOLITER						R 4.85	R 5.23	7.75%
FREE WATER		AS PER COUNCIL RESOLUTION A 420 OF 27 NOVEMBER 2001						
Silverstrand								
Bonniepark								
Cocos Plumosa								
Roodevillas								
Binnehof								

					<u>2015/2016</u> VAT EXCL	<u>2016/2017</u> VAT EXCL	<u>Increase</u>
GROUP RESIDENTIAL CONSUMERS: ONE TITLE							
1009	Wst >32<=40mm			>32<=40mm	R 265.54	R 287.31	8.20%
		0 - 12 kl		per kl	R 2.10	R 2.20	4.65%
		> 12 kl		per kl	R 4.85	R 5.23	7.75%
1007	JORDAAN WOONSTELLE			>40<=50mm	R 409.77	R 443.37	8.20%
		0 - 24 kl		per kl	R 2.10	R 2.20	4.65%
		> 24 kl	per kl	per kl	R 4.85	R 5.23	7.75%
1008	ROODEVILLAS HEV						
		0 - 222 kl		per kl	R 2.10	R 2.20	4.65%
		> 222 kl	per kl	per kl	R 4.85	R 5.23	7.75%
1006	COCOS PLOMOSA			>50<=80mm	R 1 048.68	R 1 134.67	8.20%
		Basies		per kl	R 2.10	R 2.20	4.65%
		0 - 162 kl		per kl	R 4.85	R 5.23	7.75%
		> 162 kl					
1002	BONNIEPARK HEV						
		0 - 234 kl		per kl	R 2.10	R 2.20	4.65%
		>234 kl		per kl	R 4.85	R 5.23	7.75%
1003	SILVERSTRAND HEV						
		0 - 402 kl		per kl	R 2.10	R 2.20	4.65%
		>402 kl		per kl	R 4.85	R 5.23	7.75%
1004	AVALON PLACE HEV						
		0 - 192 kl		per kl	R 2.10	R 2.20	4.65%
		>192 kl		per kl	R 4.85	R 5.23	7.75%
1005	KINGNA-381289ME						
		0 - 24 kl		per kl	R 2.10	R 2.20	4.65%
		>24 kl		per kl	R 4.85	R 5.23	7.75%
1012	WATER >25<=32MM			>25<=32MM	R 171.19	R 185.23	8.20%
		Basies		per kl	R 2.10	R 2.20	4.65%
		0 - 6 kl		per kl	R 4.85	R 5.23	7.75%
		>6 kl		per kl			
1013	KINGNA-C/TJK123						
		0 - 36 kl		per kl	R 2.10	R 2.20	4.65%
		>36 kl		per kl	R 4.85	R 5.23	7.75%
1014	KINGNA-828896ME						
		0 - 72 kl		per kl	R 2.10	R 2.20	4.65%
		>72 kl		per kl	R 4.85	R 5.23	7.75%
1715	ROSEGATE HEV 509(AVAILABILITY)				R 409.77	R 443.37	8.20%
1015	ROSEGATE HEV 509				R 2.10	R 2.20	4.65%
		> 6 kl			R 4.85	R 5.23	7.75%
1016	MCG COUNTRY COTTAGES HEV						
		0 - 42 kl			R 2.10	R 2.20	4.65%
		> 42 kl			R 4.85	R 5.23	7.75%

PREPAID METERS				2015/2016 VAT EXCL	2016/2017 VAT EXCL	Increase
3999	RESIDENTIAL	0 - 6 kl > 6 kl	per kl per kl	R 2.10 R 6.34	R 2.30 R 6.83	9.63% 7.75%
	ALL OTHER USERS	Consumption per kiloliter		R 6.34	R 6.83	7.75%
1021	PUBLIC FACILITIES (B1072) Basic Consumption per kiloliter			R 47.17 R 3.77	R 51.04 R 4.06	8.20% 7.75%
MUNICIPAL DEPARTMENTS: Pay according to connections				VAT EXCL		
7701	BASIC			R 63.35	R 68.54	8.20%
7020	ALGEMEEN	<=22mm		R 63.35	R 68.54	8.20%
7022		>22<=25mm		R 99.75	R 107.93	8.20%
	CONSUMPTION	> 6 kl	per kl	R 4.58	R 4.93	7.75%
	SPORT					
7060		20mm		R 56.61	R 61.25	8.20%
7061		21 <=25mm		R 90.31	R 97.72	8.20%
7064		26 <=50mm		R 367.98	R 398.15	8.20%
7065		50 <=80mm		R 943.54	R 1 020.91	8.20%
	Consumption per kiloliter			R 4.18	R 4.50	7.75%
ALL OTHER CONSUMERS NOT SPECIFIED ELSEWHERE				2015/2016 VAT EXCL	2016/2017 VAT EXCL	Increase
1020	Basic	<=22mm		R 63.35	R 68.54	8.20%
1022		>22<=25mm		R 99.75	R 107.93	8.20%
1023		>25<=32mm		R 171.19	R 185.23	8.20%
1024		>32<=40mm		R 265.54	R 287.31	8.20%
1025		>40<=50mm		R 409.76	R 443.36	8.20%
1026		>50<=80mm		R 1 048.68	R 1 134.67	8.20%
1027		>80<=100mm		R 1 657.94	R 1 793.89	8.20%
1028		>100mm		R 3 828.09	R 4 141.99	8.20%
	Consumption per kiloliter			R 4.85	R 5.23	7.75%
1030	WATER ONGEMETER	0>		R 63.35	R 68.54	8.20%
	UNMETERED WATER					
1701	Monthly basic charge per consumer point			R 63.35	R 68.54	8.20%
1703	Indigent - Unmetered water (basic charge)			R 63.35	R 68.54	8.20%
1704	Informal settlements - Unmetered water			R 63.35	R 68.54	8.20%
1700	AVAILABILITY FEES			R 63.35	R 68.54	8.20%
Erven ≥ 200 m²: Excluding properties zoned for agricultural purposes; roads, play parks and parking areas belonging to house owners associations and properties which is land locked and cannot be developed (Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged).						
DROUGHT CONDITIONS WATER SAVING TARIFFS						
These tariffs can only be implemented by way of a council resolution in instances of water shortage.						
	PHASE 1	> 30 kl			+50%	
	PHASE 2	> 15 kl			+100%	
	PHASE 3	> 6 kl			+200%	

Consumers whose financial viability is dependant on water may apply for relief.

SPORT GROUNDS & SCHOOLS			2015/2016 VAT EXCL	2016/2017 VAT EXCL	Increase
1060	Basic	<=22mm	R 56.61	R 61.25	8.20%
1061		25mm	R 90.31	R 97.72	8.20%
1062		32mm	R 153.66	R 166.26	8.20%
1063		40mm	R 238.58	R 258.14	8.20%
1064		50mm	R 367.98	R 398.15	8.20%
1065		80mm	R 943.54	R 1 020.91	8.20%
1066		100mm	R 1 492.15	R 1 614.51	8.20%
1067		>100mm	R 3 434.51	R 3 716.14	8.20%
Consumption per kiloliter			R 4.45	R 4.81	8.20%
<u>IRRIGATION WATER</u>					
UNMETERED CONSUMPTION					
BASIC CHARGE					
1500	Per minute per year		R 32.40	R 35.06	8.20%
1502	Per minute per year (only farmers) (0 - 120 minutes)		R 32.40	R 35.06	8.20%
1502	Per minute per year (only farmers) (> 120 minutes)				
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata					
CONSUMPTION CHARGE					
1504	Per minute per year		R 48.60	R 52.59	8.20%
1505	Per minute per year (only farmers) (0 - 120 minutes)		R 48.60	R 52.59	8.20%
1505	Per minute per year (only farmers) (> 120 minutes)		R 37.80	R 40.90	8.20%
BASIC CHARGE (McGregor)					
1500	Per minute per year		R 32.40	R 35.06	8.20%
1502	Per minute per year (only farmers) (0 - 120 minutes)		R 32.40	R 35.06	8.20%
1502	Per minute per year (only farmers) (> 120 minutes)				
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata					
CONSUMPTION CHARGE (McGregor)					
1504	Per minute per year		R 27.00	R 29.21	8.20%
1505	Per minute per year (only farmers) (0 - 120 minutes)		R 27.00	R 29.21	8.20%
1505	Per minute per year (only farmers) (> 120 minutes)		R 27.00	R 29.21	8.20%
The tariff is based on the weekly provision of the service for 4 weeks in a month, in the case that the service cannot be rendered the account of the consumer will be adjusted pro-rata					
1506	Credit Leiwater Consumption				
1507	Credit Leiwater / Burger				
1508	Credit Leiwater McGregor Consumption				
1509	Credit Leiwater/Bruwer				
1510	Credit Irrigation Water /Gevangenis				

			2015/2016 VAT EXCL	2016/2017 VAT EXCL	Increase
METERED CONSUMPTION					
Consumption per Kiloliter			R 3.77	R 4.08	8.20%
Consumption per Kiloliter: Excessive consumption			R 10.11	R 10.94	8.20%
MAXIMUM MONTHLY CONSUMPTION IN KL:			MONTHLY BASIC CHARGE		
1261	Robertson Show grounds	Basies	R 142.88	R 154.60	8.20%
		0-700	R 3.77	R 4.08	8.20%
		>700	R 10.11	R 10.94	8.20%
1259	Robertson High School	Basies	R 607.91	R 657.76	8.20%
		0-3000	R 3.77	R 4.08	8.20%
		>3000	R 10.11	R 10.94	8.20%
1259	Robertson Primary School	Basies	R 607.91	R 657.76	8.20%
		0-3000	R 3.77	R 4.08	8.20%
		>3000	R 10.11	R 10.94	8.20%
1258	Robertson NG Church East	Basies	R 142.88	R 154.60	8.20%
		0-700	R 3.77	R 4.08	8.20%
		>700	R 10.11	R 10.94	8.20%
1257	Herberg Children's Home	Basies	R 225.10	R 243.56	8.20%
		0-1100	R 3.77	R 4.08	8.20%
		>1100	R 10.11	R 10.94	8.20%
1264	Herberg Children's Home (Contract)¹	Basies	R 28.75	R 31.11	8.20%
		0-5302			
		>5302	R 10.11	R 10.94	8.20%
1260	De Waal Hostel	Basies	R 53.91	R 58.33	8.20%
		0-250	R 3.77	R 4.08	8.20%
		>250	R 10.11	R 10.94	8.20%
1265	Birds Paradise	Basies	R 83.57	R 90.42	8.20%
		0-400	R 3.77	R 4.08	8.20%
		>400	R 10.11	R 10.94	8.20%
1256	Hospital	Basies	R 346.42	R 374.83	8.20%
		0-1700	R 3.77	R 4.08	8.20%
		>1700	R 10.11	R 10.94	8.20%
1266	Other Consumers	Basies	R 22.92	R 24.80	8.20%
		0-100	R 3.77	R 4.08	8.20%
		>100	R 10.11	R 10.94	8.20%
1267	JD Burger (Contract)	Basies	R 912.55	R 987.38	8.20%
		0-350	R 2.02	R 2.19	8.20%
		>350<=4500	R 1.35	R 1.46	8.20%
		>4500	R 10.11	R 10.94	8.20%
1250	KANAALWATER ADAMS	Basies	R 22.92	R 24.80	8.20%
		0-10	R 11.32	R 12.25	8.20%
		>10	R 30.33	R 32.82	8.20%
1251	KANAALWATER ARENDESE	Basies	R 22.92	R 24.80	8.20%
		0-10	R 20.98	R 22.70	8.20%
		>10	R 56.29	R 60.91	8.20%
1252	KANAALWATER KIDSON	Basies	R 22.92	R 24.80	8.20%
		0-4	R 18.19	R 19.68	8.20%
		>4	R 48.76	R 52.76	8.20%
1253	KANAALWATER LABUSCH	Basies	R 22.92	R 24.80	8.20%
		0-15	R 4.41	R 4.77	8.20%
		>15	R 11.84	R 12.81	8.20%
1263	KANAALWATER VAN REN	Basies	R 22.92	R 24.80	8.20%
		0-25	R 9.77	R 10.57	8.20%
		>25	R 26.17	R 28.32	8.20%
1268	KANAALWATER M SWANEPOEL	0-350	R 2.02	R 2.19	8.20%
		>350<=4500	R 1.35	R 1.46	8.20%
		>4500	R 10.11	R 10.94	8.20%
1) The KI tariff is not applicable, but the excessive consumption tariff is applicable.					
Excessive consumption			R 10.92	R 11.82	8.20%

MUNICIPAL DEPARTMENTS: Pay according to connections

		<u>2015/2016</u> VAT EXCL	<u>2016/2017</u> VAT EXCL	<u>Increase</u>
7500	BASIC CHARGE	R 47.42	R 51.31	8.20%
7504	CONSUMPTION CHARGE	R 17.47	R 18.90	8.20%
7506	Credit Leiwaterrirrigation water			

HOUSING

Insurance

Beneficiaries who did not sign purchase agreements and/or beneficiaries whose transfer fees are not paid. (A1891) PER MONTH

<u>2015/2016</u>	<u>2016/2017</u>	<u>Increase</u>
Actual cost	Actual cost	
R 50.00	R 54.10	8.20%

DEFINITIONS

AVAILABILITY FEES: The levying of and the liability for basic minimum fees in respect of immovable property, with or without improvements that is not connected to any municipal service network if such property can be readily connected.

Availability charges are levied on premises which are not connected to Council's water, sewerage or electricity network, but which can reasonably be connected.

Availability charges are not charged in the following circumstances:

- (a) Properties which is smaller than 200 square meters.
- (b) Properties zoned for agricultural purposes.
- (c) Roads, play parks and parking areas belonging to house owners associations.
- (d) Properties which is land locked and cannot be developed. Should the property become accessible through registering of a servitude or pan handle entrance, will availability fees be charged.

4. Sundry Tariffs

2016/2017

CORPORATE SERVICES: Administrative Support

VAT excl

VAT incl

PHOTOSTATS

Per A4 copy: Per copy

3.07

3.50

Per A3 copy: Per copy

3.25

3.70

FAXES

Sent

Per A4 inside Municipal area

6.40

7.30

Per A4 outside Municipal area

7.72

8.80

International

23.77

27.10

Received

Per A4

3.07

3.50

RENT OF CARPORTS

Per month

44.56

50.80

Per year payable in advance

471.05

537.00

DEPOSIT FOR DISPLAYING OF POSTERS (PLAKKATE)

850.70 (No VAT)

SUNDRY SERVICES

Services not mentioned elsewhere

Actual cost + 20% + VAT

PROVISION OF INFORMATION

Tariffs as determined in government Gazette No. 24844 of 16 May 2003

ADMIN LEVIES - Properties

Fees in case of transactions cancelled

469.30

535.00

Application fees for acquisition of property (purchase, rental etc.)

469.30

535.00

THUSONG

Leasing of office space on ad hoc basis to Government Departments

per day

328.51

374.50

FINANCIAL SERVICES

SERVICE DEPOSITS

The deposit of existing connection
(Highest consumption during the recent 12 months to be used)
**Basic charge will consist out of basic charge for all services*

*Basic charges + cost of highest consumption + 25%

The deposit of new connection
**Basic charge will consist out of basic charge for all services*

*Basic charge (vat incl) + 25 %

If the deposit is proved to be incorrect (e.g. based on incorrect information) after 3 months the deposit amount can be adjusted.

INTEREST ON OUTSTANDING ACCOUNTS

Accounts not paid on/before the due date will be charged interest

Prime rate

PRIVATE JOB

Cost of the private job to be calculated as:

Cost + 20% + VAT

CHECKS RETURNED BY BANKS

Administration fee

VAT excl	VAT incl
169.30	193.00

ELECTRONIC TRANSFERS RETURNED

Administration fee

VAT excl	VAT incl
169.30	193.00

PREPAID ELECTRICITY COUPON

Per coupon - private distribution

VAT excl	VAT incl
9.65	11.00

VALUATION CERTIFICATES - MANUAL

VAT excl	VAT incl
187.72	214.00

VALUATION CERTIFICATE - ELECTRONIC

VAT excl	VAT incl
113.16	129.00

CLEARANCE CERTIFICATES

VAT excl	VAT incl
187.72	214.00

CLEARANCE CERTIFICATES - ELECTRONIC

VAT excl	VAT incl
113.16	129.00

RE-VALUATION OF PROPERTY ON REQUEST

Actual cost + 20 % + VAT

2016/2017

FINANCIAL SERVICES

PROVISION OF INFORMATION

	VAT excl	VAT incl
Copy of budget	141.23	161.00
Copy of financial statements	141.23	161.00

PENALTY FOR NON-PAYMENT

Conventional meter		
Electricity: Town: Working hours	93.86	107.00
Electricity: Rural area: Working hours	178.95	204.00
Electricity: Town: After hours	131.58	150.00
Electricity: Rural area: After hours	225.44	257.00
Administration fee (if account on block list - prepaid meters)	85.09	97.00

PREPAID WATER

Replacement of disc	131.58	150.00
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DUPLICATE ACCOUNTS

The request to give duplicate accounts by consumer will be charged per copy.	9.65	11.00
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No VAT

REWARD FOR PROVISION OF INFORMATION

Compensation payable to persons who report incidents that can lead to successful confirmations, confession of guilt or prosecution.

Illegal water or electricity consumption	343.00
Damage or theft of municipal property	343.00
Illegal Refuse Dumping	161.00

No VAT

PAYMENTS OF CREDITS

The payment of credits on accounts as a result of overpayments by the debtor.	107.00
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If the credits resulted from incorrect accounts and/or the finalisation of accounts the fees are not payable.

MUNICIPAL HALLS - 2016/2017

[illegible]

MUNICIPAL HALLS - 2016/2017

VAT INCLUDED

	ASHTON		BONNIEVALE		MONTAGU		ROBERTON				McGREGOR
	TOWN HALL	BARNARD & ZOLANI	CHRIS VAN ZYL	HAPPY VALLEY	HOFMEYR	CIVIC HALL	TOWN HALL	CALLIE DE WET	NKQUBELA	CIVIC HALL	TOWN HALL
RECREATION - Practises and Games											
Sportclub meetings - per hour	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00
Badminton per month	*	118.00	*	*	*	118.00	*	118.00	118.00	118.00	*
Badminton per year	*	931.00	*	*	*	931.00	*	931.00	931.00	931.00	*
Karate per month	*	118.00	*	118.00	118.00	118.00	*	118.00	118.00	118.00	118.00
Karate per year	*	931.00	*	931.00	568.00	931.00	*	931.00	931.00	931.00	931.00
Aerobics per month	*	118.00	118.00	118.00	118.00	118.00	*	118.00	118.00	118.00	118.00
Aerobics per year	*	931.00	931.00	931.00	568.00	931.00	*	931.00	931.00	931.00	931.00
Gymnastics/ Dance / Yoga / Gim Trim per month	*	118.00	118.00	118.00	118.00	118.00	*	118.00	118.00	118.00	118.00
Gymnastics/ Dance / Yoga / Gim Trim per year	*	931.00	931.00	931.00	568.00	568.00	*	568.00	931.00	931.00	931.00
Drama/ Arts and Culture per occasion	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00	589.00	59.00	59.00
Drama/ Arts and Culture per year	568.00	568.00	*	568.00	*	568.00	*	568.00	568.00	568.00	568.00
Other exercises not specified	*	91.00	91.00	91.00	91.00	91.00	*	91.00	91.00	91.00	91.00
Tournaments - Badminton - per day		910.00		910.00		910.00		910.00	910.00	910.00	910.00
Tournaments - Karate- per day					428.00						
Games- R200.00 per hour											
EDUCATIONAL INSTITUTIONS											
School functions	177.00	177.00	177.00	177.00	177.00	177.00	177.00	177.00	177.00	177.00	177.00
School functions(fundraising)	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00
Schools (Mondays, 1 hour) per year	535.00	535.00	535.00	535.00	*	535.00	*	535.00	535.00	535.00	535.00
Meetings	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
Examinations- per hour	172.00	172.00	172.00	172.00	172.00	172.00	172.00	172.00	172.00	172.00	172.00
SIDE HALLS - per hour	59.00	*	59.00	59.00	*	59.00	*	*	59.00	59.00	59.00
Meetings & Lectures- per hour	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00
Mini kind of sport per hour (table tennis, darts, chess, etc.)	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00
Other functions - per hour	102.00	102.00	102.00	102.00	*	102.00	102.00	102.00	*	102.00	*
ELECTIONS- per day	1 177.00	1 177.00	1 177.00	1 177.00	1 177.00	1 177.00	1 177.00	1 177.00	1 177.00	1 177.00	1 177.00
ENTERTAINMENT											
Weddings / Dance / Entertainment/ Birthdays	461.00	461.00	461.00	461.00	289.00	461.00	461.00	461.00	461.00	461.00	461.00
Drama / Conserts	396.00	204.00	396.00	204.00	59.00	204.00	204.00	204.00	396.00	204.00	204.00
Basaars / Games/ Beauty contests	289.00	204.00	289.00	289.00	59.00	204.00	289.00	289.00	204.00	204.00	204.00
Award Evenings/Shows	289.00	204.00	289.00	289.00	118.00	204.00	289.00	289.00	204.00	204.00	204.00
Dress rehearsal - per hour	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00
PREPARATION- per day	118.00	118.00	118.00	118.00	59.00	118.00	118.00	118.00	118.00	118.00	118.00

MUNICIPAL HALLS - 2016/2017

Town halls with wooden floors will not be rented out for karate, dances, aerobic or inhouse sport. (The jumping actions on wooden floors cause damage)

All organisations and forums used by Council for advice and consultation may use the halls 4 times per year without paying a deposit or the open and closing fee.

If the hall will be used for fundraising by the non-profit organisation or forum the normal tariffs will be applicable.

The lessee must ensure that condition of the facility are left in the same condition (before 08h00 the next morning) as it was found. Failing to do so, the lessee will forfeit the deposit.

If a hall must be cleaned by the Municipality, the lessee will forfeit the deposit.

All organisations and forums shall however be obliged to officially apply for the use of the halls by writing for record purposes.

In the case of damages, the lessee will pay the cost of the actual repairs by the municipality, less the deposit. The deposit will be held back until this is paid. No usage will be allowed until damages are paid for.

LIBRARIES	VAT excl	VAT incl
Duplicate lender cards/laminated computer cards	15.79	18.00

Books

Fine for late return: Per book per week or part of a week	1.23	1.40
Plus: Call landline (per minute)	2.11	2.40
Call cellphone (per minute)	3.77	4.30
Reminder (per letter & admin cost)	5.18	5.90
Registered letter	21.67	24.70
Booking of books (with max of 4 items)	3.42	3.90
Bind costing per book :Hard cover	42.28	48.20
Bind costing per book:Soft cover	30.09	34.30
Damaged plastic cover	2.37	2.70

CD's

Damaged plastic cover	6.14	7.00
Damaged CD	Vervangingskoste plus BTW	
Fine for late return of CD's: per week or part of week	1.23	1.40
Plus: Call landline	2.11	2.40
Call cellphone	3.77	4.30
Reminder	5.18	5.90
Registered letter	21.67	24.70

DVD'S

Late return of video's: per day or part of day	2.46	2.80
Plus: Call landline	2.11	2.40
Call cellphone	3.77	4.30
Reminder	5.18	5.90
Registered letter	21.67	24.70
Damaged holder (carton)	6.23	7.10
Damaged holder (black plastic)	15.09	17.20
Damaged holder (video casset holder)	7.11	8.10
Damaged videotape	Vervangingskoste plus BTW	

Paintings

Per painting: Per week of part of week	1.32	1.50
Plus: Call landline	2.11	2.40
Call cellphone	3.77	4.30
Reminder	5.18	5.90
Registered letter	21.67	24.70

Photocopies

Books / Study material A4	1.14	1.30
Books / Studymaterial A3	2.28	2.60
From Outside the Library - A4	1.14	1.30

Deposits: Visitors (per book -maximum 3 books)	Geen BTW	107.00
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Hiring of Activity Rooms

Hire: Robertson (day)	93.86	107.00
Robertson (evening)	150.18	171.20
Bonnievale (day or evening)	93.86	107.00
Zolani (day)	93.86	107.00
Mountain View (day)	93.86	107.00
Sunnyside (day)	93.86	107.00
Ashton (day)	93.86	107.00
Nkqubela (day)	93.86	107.00

*** NOTE: The activity rooms may only be used for educational purposes.**

2016/2017

TRAFFIC

VAT excl	VAT incl
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STORE OF VEHICLES

Vehicles under 3500kg: per day	179.30	204.40
Vehicles above 3500kg: per day	348.07	396.80

TOWING COST OF VEHICLES

Actual cost + 20 % + VAT

RENT: DRIVERS LICENCE TESTING GROUND

Code B per hour	90.79	103.50
Code EB, C and C1 per hour	113.42	129.30
Code EC and EC1 per hour	170.18	194.00
Driving Schools per month per light motor vehicle	1 111.58	1 267.20
Driving Schools per month per heavy motor vehicle	1 701.32	1 939.50
Rent of key after office hours	56.75	64.70

Please Note: The use of the test yards must be booked in advance by all applicants, including all Driving Schools!

USING OF MUNICIPALITY K 53 YARD FACILITIES WITHOUT PAYING OR PRE BOOKING WILL LEAD TO A FINE OF R535 (UNAUTHORISED ACCESS)

TRAFFIC ESCOURTING

Monday till Friday: 08:00 - 16:30 per vehicle that escort.

R205.58 per hour plus AA tariff kilometre plus VAT for each kilometre outside town boundaries.

After Hours: Per vehicle that escort.

R410.52 per hour plus AA tariff per kilometre VAT for each kilometre outside town boundaries.

**2016/2017
CLEANSING**

Tariff Code

	VAT Excl	VAT Incl
Removal of rejected tins per ton	266.67	304.00
Removal of garden refuse per m ³	86.84	99.00
Removal of garden refuse per ton	235.09	268.00
Special removal of household refuse per ton	326.32	372.00
Special removal of bussiness refuse per ton (afterhours)	416.67	475.00
Removal of industrial refuse per ton	371.93	424.00
1631 Small holdings that dump refuse up to 4 households (farms)	78.07	89.00
1630 Rural businesses that dump refuse up to 12 times (households/farms)	252.63	288.00
Additional dumpings per household more than 12 times	21.93	25.00
1601 Rural businesses that dump refuse on an ad-hoc basis per ton	157.89	180.00
Removal of illegal dumpings	Actual cost + 20% + VAT	
Clean building rubble / top soil self dump at landfill site	Actual cost + 20% + VAT	

Builders Rubble

Clean (only sand, stone, soil, small pieces of concret, bricks less than 100mm)	Free	Free
Contaminated with tree stumps and refuse and contains concrete pieces greater than 100mm(price per ton)	157.89	180.00

Disposal of rejected material

Removal of rejected material per kg	2.63	3.00
Self dumping of rejected material per kg	1.75	2.00
Fruit delivered at compost area per ton	213.16	243.00

Skips

1603 Monthly rent 6 m ³ (One removal per month)	464.91	530.00
1604 Monthly rent 9 m ³ (One removal per month)	568.42	648.00
1606 Additional removal of skip 6m ³ (Additional to first removal per month)	258.77	295.00
Additional removal of skip 9m ³ (Additional to first removal per month)	330.70	377.00

Garden Refuse

	VAT Excl	VAT Incl
Disposal of Clean Approved Garden Refuse	Free	Free
Compost per m ³	176.32	201.00
Compost per 30 kg bags	21.93	25.00
Green Chippings per/ton	173.68	198.00
Green Chippings per/m ³	75.44	86.00
Compost per ton	233.33	266.00

Special Services

Safe disposal of Abestos (R/kg)	394.74	450.00
Safe disposal of Tyres (R/tyre)	15.79	18.00
Safe disposal of Flourents Tubes (pre tube)	4.39	5.00

REFUSE BAGS (PER PACK)	21.93	25.00
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TOWN PLANNING**VAT excl****VAT incl****BUILDING PLANS**

The following fees must be paid to Council with regards to all plans for establishment of a new or alterations to an existing building:

Each addition brought onto a building plan amounts to R316.00 in other words where a person adds a boundary wall, swimming pool and construction, the cost will be R316.00 per item or the fee per m² of the construction, whichever the greater.

All Building Plans

Small buildings (building permit) as describe in the Act on N.B.R	277.19	316.00
31-40 m ²	399.12	455.00
41-50 m ²	498.25	568.00
51-60 m ²	598.25	682.00
61-70 m ²	696.49	794.00
71-80 m ²	797.37	909.00
81-90 m ²	895.61	1 021.00
91-100 m ²	997.37	1 137.00
101-125 m ²	1 245.61	1 420.00
126-150 m ²	1 495.61	1 705.00
151-175 m ²	1 661.40	1 894.00
176-200 m ²	1 992.98	2 272.00
201-225 m ²	2 242.98	2 557.00
226-250 m ²	2 491.23	2 840.00
251-275 m ²	2 365.79	2 697.00
276-300 m ²	2 989.47	3 408.00
301-325 m ²	3 238.60	3 692.00
326-350 m ²	3 488.60	3 977.00
351-375 m ²	3 735.96	4 259.00
376-400 m ²	3 987.72	4 546.00
401-425 m ²	4 235.09	4 828.00
426-450 m ²	4 472.81	5 099.00
451-500 m ²	4 984.21	5 682.00
501-750 m ²	7 463.16	8 508.00
751-1000 m ²	9 966.67	11 362.00
bigger than 1000m ²	15 779.82	17 989.00

Amended building plans	277.19	316.00
Building deposit recoverable - <50m ² or less than (only urban areas)	1 263.00	no VAT
Building deposit - Recoverable 50m ² to 200m ² (only urban areas)	1 803.00	no VAT
Building deposit - Recoverable more than 200m ² (only urban areas)	5 291.00	no VAT
Encroachment of building lines	664.91	758.00
Additional inspection for compliance of buildings (e.g compliance of old buildings)	277.19	316.00
Cancellation of approved building plans – Only the full building deposit fee is repayable		
Penalty Clause:(if built without an approved building plan)	4 X building plan fee	+ VAT
Signs: Advertisements on premises.	32.46	37.00
Signs: Advertisements third party.	277.19	316.00
Gas Installation	277.19	316.00
Demolition of Building	553.51	631.00
The building deposit will be forfeited if / when a house is occupied without an occupation certificate.		
Valuation roll / Building plan information	56.14	64.00

TOWN PLANNING**VAT excl****VAT incl****PLANNING APPLICATION FEES**

Closure of public streets and/or public places (excluding advertising fees)	2 112.28	2 408.00
Subdivisions (excluding section 23 exemptions) - (excluding advertising fees)	2 112.28	2 408.00
Section 23 exemptions	664.91	758.00
Rezoning (delegated to Local Authority) - (excluding advertising fees)	2 112.28	2 408.00
Consent use - (excluding advertising fees)	2 112.28	2 408.00
Consolidations (excluding advertising fees)	2 112.28	2 408.00
Departure - temporary land use rights - (excluding advertising fees)	2 117.54	2 414.00
Departure - land use restrictions - (excluding advertising fees)	664.91	758.00
Consent use or departure applications to operate small businesses from dwellings with a Special Residential or similar zoning. - (excluding advertising fees)	1 107.89	1 263.00
Consent use or departure applications for Additional dwelling <50m²	664.91	758.00
Additional fee where unauthorized land use already exists	2 112.28	2 408.00
Extension of approvals	2 112.28	2 408.00
Amendment of conditions of approval - (excluding advertising fees)	2 112.28	2 408.00
Removal of restrictive title conditions - (excluding advertising fees)	2 637.72	3 007.00
Appeal fee (i.t.o MSA & LUPO)	518.42	591.00
Advertising Fees	2 636.84	3 006.00
Applicaion for extended liquor trading days and hours	664.04	757.00

SEARCH FEES

Issue of zoning certificates	100.00	114.00
Property enquiry	100.00	114.00

DEVELOPMENT CHARGES

Contribution to Bulk Civil Engineering Services per opportunity (1 Opportunity equals 1 dwelling unit)	28 494.74	32 484.00
Contribution to Bulk Electrical Services (per KVA)	2 157.89	2 460.00

COPIES OF PLOTTER AND OTHER PRINT-OUTS (example photos)**Colour**

A4	17.54	20.00
A3	24.56	28.00
A2	50.00	57.00
A1	100.00	114.00
A0	187.72	214.00

Mono

A4	11.40	13.00
A3	17.54	20.00
A2	33.33	38.00
A1	61.40	70.00
A0	128.07	146.00

HAWKERS AREAS

Plot per day	37.72	43.00
Plot per month	185.96	212.00

TOURISM RELATED ROAD SIGNAGE APPLICATIONS

Application	93.86	107.00
Application from previously disadvantaged areas	47.37	54.00
The above exclude cost of signage and installation etc. (Cost & 15%)		

2016/2017

ELECTRICITY

VAT excl

VAT incl

ELECTRICITY CONNECTIONS

All connections only done to the erf boundary.

Single phase (Maximum 15 m inside erf boundary, the rest is for the applicants account)	8 165.79	9 309.00
Three phase	Actual cost + 20 % + VAT	

CONTRIBUTION TO BULK SERVICES

Payable on all new connections and extensions of existing connections (Rand per kVA)	2 158.77	2 461.00
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SECOND CONNECTION ON SAME ERF

1 x Cable supply with maximum 2 meter points.

Single phase conversion (+ cable from middle of street)	Actual cost + 20 % + VAT	
Three phase conversion (+ cable and labour)	Actual cost + 20 % + VAT	
New second point of supply without cable	Actual cost + 20 % + VAT	
Swopping of conventional meter with PLC prepaid meter	Actual cost + 20 % + VAT	
Administration for Activating Prepaid Meters in Private Developments. (Meters and cables supplied by developer)	507.02	578.00
Swapping of conventional meter with Prepaid Meter (Only Town areas)	Actual cost + 20 % + VAT	

Prepaid meter (Private)	Actual cost + 20 % + VAT	
Bulk Connections > 100 kVA	Actual cost + 20 % + VAT	
All rural connections	Actual cost + 20 % + VAT	

SERVICE CALLS (CONSUMER DAMAGE)

Per call

Office hours: Town	222.81	254.00
Office hours: Rural	411.40	469.00
After hours: Town	411.40	469.00
After hours: Rural	788.60	899.00
Repair of cable connection	544.74	621.00

TEMPORARY BUILDERS CONNECTION

If permanent connection is used	Actual cost + 20 % + VAT	
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ADDITIONAL METER READING

On demand of consumer

Town	140.35	160.00
Rural	291.23	332.00
Bulk consumers	774.56	883.00

The amount is refundable if there is a mistake by the Municipality

TESTING OF METERS

Test by external organization	Actual cost + 20 % + VAT	
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(The amount is refundable in instances of a negative variance of more than 2.5%)

DAMAGING AND/OR TAMPERING OF MUNICIPAL SERVICES

1 st offence	Actual cost + 50 % + VAT	
2 nd offence	Actual cost + 100 % + VAT	
3 rd offence	Connection removed for 6 months	

(Actual cost = Average units consumed + Meter + Labour + Transport)

HANGING OF BANNERS PER BANNER

394.74

450.00

CIVIL ENGINEERING SERVICES**VAT excl****VAT incl****SEWERAGE****CONNECTIONS TO MAIN LINE**

110mm pipe - maximum 15 meter	4 129.82	4 708.00
- Longer than 15 meter	Actual cost + 20 % + VAT	
150mm pipe - maximum 15 meter	5 397.37	6 153.00
- Longer than 15 meter	Actual cost + 20 % + VAT	

SEWERAGE BLOCKAGES

Sewerage blockages: Office hours	413.16	471.00
Sewerage blockages: After hours	826.32	942.00
Sewerage blockages: Rural areas additional per kilometre travelled	-	-

CONSERVANCY TANKERS

Septic tanks within town areas: If connections to sewerage systems are not possible.	Monthly Sewerage Charge (Maximum 2 loads of maximum 5000 litre per load on demand – additional loads at normal tanker tariffs)	
Septic tanks within town areas: If connections to sewerage systems are possible.	Monthly Sewerage Charge plus tanker tariffs per load as requested.	

CONSERVANCY TANKERS

Office hours per load	460.53	525.00
plus cost per kilometre	22.81	26.00
After hours per load	920.18	1 049.00
plus cost per kilometre	22.81	26.00
Dumping of Sewerage with own transport per load of 5000 litre of portion thereof.	57.02	65.00

If removal is done after hours as a result of municipal operating requirements, the after hours tariffs are not payable.

POLICY IN RESPECT OF SEWERAGE CHARGES

No sewerage charges are levied in instances where no connection to the reticulation network is possible and no services are delivered subject to

- (a) Sewerage charges are levied as soon as connections to the network is possible;
- (b) Sewerage charges are levied as soon as services are delivered;
- (c) The relevant owner apply on the prescribe form and accept the conditions in writing.

2016/2017

WATER

VAT excl	VAT incl
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CONNECTIONS TO MAIN LINE

15mm - Maximum 15 meter	2 825.44	3 221.00
15mm - - Longer than 15 meter	Actual cost + 20 % + VAT	
20mm - Maximum 15 meter	3 848.25	4 387.00
20mm - - Longer than 15 meter	Actual cost + 20 % + VAT	
Bo 20mm	Actual cost + 20 % + VAT	
Prepaid Meter	Actual cost + 20 % + VAT	
Swopping conventional meter with prepaid meter	2 064.91	2 354.00

TESTING OF WATER METERS

Up to 20 mm meter-connection	375.44	428.00
Above 20mm meter-connection		
(The amount is refundable in instances of a negative variance of more than 5%)		

SALE OF POTABLE WATER

0 - 40kl	5.26	6.00
40kl and more	6.14	7.00

SERVICE CALLS (CONSUMER DAMAGE)

Office hours	127.19	145.00
After hours	187.72	214.00

IRRIGATION WATER

Opening of existing inlet	207.02	236.00
Closing of existing inlet	207.02	236.00
Building of new inlet (Municipality to provide 2 X Frames + 1 Sluice)	1 267.54	1 445.00
Illegal consumption of water	According to the By Law	

ROADS & PAVEMENTS

ERF ENTRANCES

Single Entrance (4 Lowered and 2 rising)	957.89	1 092.00
Crossing Single Entrance	2 628.07	2 996.00
Double entrance (maximum 8 curbing)	1 473.68	1 680.00
Crossing Double Entrance	4 223.68	4 815.00
Per additional slab	526.32	600.00
Per additional curbing	187.72	214.00

Closing of a road on request

Weekdays	216.67	247.00
Weekends	375.44	428.00
Damaging of roads - erecting of a tent	159.65	182.00

DAMAGING AND/OR TAMPERING WITH MUNICIPAL SERVICES

1 st offence	Actual cost + 50 % + VAT	
2nd offence	Actual cost + 100 % + VAT	

HOUSING

Repairs to Houses	Actual cost + 20 % + VAT	
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WORKSHOP

Labour per hour	256.80	
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ENVIRONMENTAL SERVICES

VAT excl

VAT incl

HIKING TRAILS**DONKERKLOOF / KEURKLOOF: MONTAGU**

Per function/day (until 40 persons): plus R300 deposit - no wood for barbeque	300.88	343.00
Overnight cottages - per adult per night	131.58	150.00
Overnight cottages - per child per night (<= 18 Years)	75.44	86.00
Hikers per day - adult	37.72	43.00
Hikers per day - child (<= 18 Years)	28.95	33.00
Permit for year - per person	150.88	172.00
Badskloofroute -per adult per day	28.95	33.00
Badskloofroute - per child per day (<= 18 Year)	19.30	22.00
Mountaineers per day - adult	28.95	33.00
Mountaineers per day - child (<= 18 Year)	19.30	22.00
Visitors - recreational area - per adult per day	37.72	43.00
Visitors - recreational area - per child per day (<= 18 Year)	28.95	33.00

DASSIESHOEK COTTAGES AND AKKERBOS: ROBERTSON

Per function/day (until 25 persons): plus R1 000 deposit - no wood for barbeque	141.23	161.00
Visitors - per adult per day	37.72	43.00
Visitors - per child per day (<= 18 Year)	28.95	33.00
Overnight - per adult per day	141.23	161.00
Overnight - per child per day (<= 18 Year)	75.44	86.00
Badges	65.79	75.00

ARANGIESKOP: ROBERTSON

Fee for year	192.98	220.00
Hiking trails - per adult per hike	42.98	49.00
Hiking trails - per child per hike (<= 18 Year)	21.05	24.00
Badges	61.40	70.00

POUND

Cows: First day	52.63	60.00
Per day after one day	25.44	29.00
Sheep and Goat: First day	25.44	29.00
Per day after one day	15.79	18.00
Pig: First day	40.35	46.00
Per day after one day	15.79	18.00

ENVIRONMENTAL SERVICES**CEMETRIES**

	VAT excl	VAT incl
Bricking of single grave	2 787.72	3 178.00
Bricking of double grave	4 383.33	4 997.00
Extra Large grave	2 938.60	3 350.00
Single grave (dig by Municipality)	422.81	482.00
Double grave (dig by Municipality)	807.89	921.00
Single grave (dig by yourself)	122.81	140.00
Bulding permitt (Laying of tombstones)	202.63	231.00
Opening of graves	347.37	396.00
Closing of graves	347.37	396.00
Opening of graves (after hours)	708.77	808.00
Closing of graves (after hours)	708.77	808.00
Wall of Remembrance (per opening)	399.12	455.00

SWIMMING POOLS

	VAT excl	VAT incl
Entrance fee per adult	17.54	20.00
Entrance fee per child	11.40	13.00
Ticket per month	159.65	182.00
Season tickets	272.81	311.00
Hiring per gala	568.42	648.00
Schools per year	113.16	129.00
Swimming lessons: Group per day (10 - 20)	9.65	11.00

SPORT FIELDS

2016/2017

	VAT incl						
	<u>CALLIE DE WET</u>	<u>NKQUBELA & VAN ZYLST.</u>	<u>COGMANSKLOOF ZOLANI</u>	<u>HAPPY VALLEY</u>	<u>McGREGOR</u>	<u>KING EDWARD</u>	<u>KING EDWARD (HALLS)</u>
DEPOSITO'S							
Deposito's Per Occasion							
Large Hall (All functions)							910.00
Side Halls (All functions)							236.00
(No Deposits for Blood Transfusion)							
PENALTIES							
Late submission of keys per day							107.00
Cleaning of hall							118.00
BIG HALL usage not specified - per hour							118.00
HIRING FOR SPIRITUAL OCCASIONS							
Church service per service							172.00
Church function / Performance per occasion - per hour							118.00
Funeral service							172.00
Funeral services: Hiring of chairs - Wake (max 30) (10 days)							
HIRING FOR FINANCIAL GAIN- per hour							236.00
"KOELKAMER" per day - per hour							
3 x Stages							
KITCHEN - per hour (preparations excluded)							118.00
BAR per day- per hour							118.00
Blood Services per year							439.00
Government Departments							910.00
Park market							

SPORT FIELDS

2016/2017

	VAT incl						
	<u>CALLIE DE WET</u>	<u>NKQUBELA & VAN ZYLST.</u>	<u>COGMANSKLOOF ZOLANI</u>	<u>HAPPY VALLEY</u>	<u>McGREGOR</u>	<u>KING EDWARD</u>	<u>KING EDWARD (HALLS)</u>
AUCTIONS / EXHIBITIONS- per hour							343.00
MEETINGS, WORKSHOPS,COURSES - PER HOUR							236.00
RECREATION - Practises and Games							
Sportclub meetings - per hour							65.00
Badminton per hour							
Karate per hour							
Aerobics per hour							
Gymnastics/ Dance / Yoga / Gim Trim per hour							
Drama/ Arts and Culture per hour							
Other exercises not specified							97.00
Tournaments - Badminton - per day							
Games- R200.00 per hour							
EDUCATIONAL INSTITUTIONS							
School functions							182.00
Schoolfunctions(fundraising)							225.00
Schools (Mondays, 1 hour) per year							546.00
Meetings							150.00
Examinations- per hour							172.00
SIDE HALLS - per hour							
Meetings & Lectures- per hour							
Mini kind of sport per hour (table tennis, darts, chess, etc.)							65.00
Other functions - per hour							107.00
ELECTIONS- per day							1 135.00
ENTERTAINMENT							

SPORT FIELDS

2016/2017

	VAT incl						
	<u>CALLIE DE WET</u>	<u>NKQUBELA & VAN ZYLST.</u>	<u>COGMANSKLOOF ZOLANI</u>	<u>HAPPY VALLEY</u>	<u>McGREGOR</u>	<u>KING EDWARD</u>	<u>KING EDWARD (HALLS)</u>
Weddings / Dance / Entertainment/ Birthdays- per hour							172.00
Drama / Conserts - per hour							172.00
Basaars / Games/ Beauty contests- per hour							172.00
Shows- per hour							172.00
Dress rehearsal - per hour							65.00
DEPOSITO PER OCCASION	1 135.00	1 135.00	1 135.00	1 135.00	1 135.00	1 135.00	107.00
FIELD PREPARATION	279.00	279.00	279.00	279.00	279.00	279.00	279.00
<u>ATHLETICS</u>							
Exercise per month	24.00	11.00	11.00	11.00	11.00	11.00	11.00
Gatherings: Schools	1 049.00	792.00	707.00	792.00	707.00	792.00	792.00
Gatherings: Other Institutions	1 167.00	1 097.00	926.00	1 097.00	926.00	1 097.00	1 097.00
<u>CRICKET</u>							
Exercise per month	49.00	38.00	24.00		24.00	24.00	24.00
If gate-money is collected per day	600.00	514.00	428.00		428.00	514.00	514.00
If no gate-money is collected per day	156.00	140.00	129.00		124.00	140.00	140.00
<u>NETBALL CLUBS</u>							
Exercise per month	27.00	24.00	18.00	18.00	15.00	18.00	18.00
Games per day (with gate-money)	188.00	156.00	140.00	140.00	70.00	140.00	140.00
Games per day (no gate-money)	70.00	65.00	54.00	54.00	38.00	65.00	65.00
<u>RUGBY CLUBS</u>							
Exercise per month	107.00	86.00	54.00	86.00	54.00	86.00	86.00
Games per day (with gate-money)	375.00	321.00	257.00	321.00	257.00	321.00	321.00
Games per day (no gate-money)	188.00	172.00	156.00	172.00	156.00	172.00	172.00
Clubhouse	*	145.00	*	140.00	*	*	*
<u>SCHOOLS (per sport)</u>							
Exercise per month	54.00	33.00	33.00	33.00	33.00	49.00	49.00
Games if gate-money is collected per day	375.00	172.00	156.00	172.00	156.00	172.00	172.00
Games if no gate-money is collected per day	86.00	86.00	129.00	86.00	129.00	86.00	86.00

SPORT FIELDS

2016/2017

	VAT incl						
	<u>CALLIE DE WET</u>	<u>NKQUBELA & VAN ZYLST.</u>	<u>COGMANSKLOOF ZOLANI</u>	<u>HAPPY VALLEY</u>	<u>McGREGOR</u>	<u>KING EDWARD</u>	<u>KING EDWARD (HALLS)</u>
<u>SOCCER CLUBS</u>							
Exercise per month	65.00	38.00	27.00	27.00	27.00	27.00	27.00
Games per day (with gate-money)	327.00	257.00	107.00	225.00	107.00	257.00	257.00
Games per day (no gate-money)	231.00	209.00	70.00	70.00	70.00	70.00	70.00
<u>TENNIS</u>							
Exercise per month	172.00	172.00	172.00	*	*	*	*
Games	107.00	107.00	107.00	*	*	*	*
<u>VOLLEYBALL (INSIDE & OUTSIDE) / BASEBALL</u>							
Exercise per day	172.00	172.00	*	*	*	*	*
Games	107.00	107.00	*	*	*	*	*
<u>JUKSKEI</u>							
Exercise per month	49.00					514.00	514.00
Games	600.00					214.00	214.00
<u>GENERAL</u>							
Cafeteria per day or part of day	140.00	140.00	140.00	140.00	140.00	140.00	140.00
Penalty - Forfeight of deposit							
Clubhouse - Strictly for Meetings	*	145.00	*	145.00	*	145.00	145.00
Other Gatherings	1 279.00	937.00	856.00	937.00	856.00	931.00	931.00

The lessee must ensure that the condition of the facilities are left in the same condition (before 08h00 the next morning) as they were found. Failing to do so, will cause the lessee to forfeit the deposit.

Practises are limited to 2 sessions a week

Field preparation fee for games is compulsory

2016/2017

FIRE FIGHTING

	VAT excl	VAT incl
Per Call	169.21	192.90
Plus per hour of portion therof per person	119.47	136.20
+ Per km Per vehicle	15.00	17.10

2016/2017

INFORMAL TRADERS

VAT excl	VAT incl
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HAWKERS AREAS

Hawkers application fee	8.77	10.00
Business application fee	21.93	25.00
Plot per day	37.72	43.00
Plot per month	185.96	212.00

TOURISM RELATED ROAD SIGNAGE APPLICATIONS

Application	93.86	107.00
Application from previously disadvantaged areas	47.37	54.00
The above exclude cost of signage and installation etc. (Cost & 15%)		

5. MFMA Municipal Budget Circular for the 2016/2017 MTREF



Municipal Budget Circular for the 2016/17 MTREF

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Introduction

The budget circular is compiled annually to guide municipalities on how to prepare their budget inputs. This circular focuses on the preparation of the 2016/17 Medium Term Revenue and Expenditure Framework (MTREF), reference should also be made to the previous circulars. This guidance includes national policy imperatives that should be accommodated and other relevant information. The circular provides a summary of South Africa's economic outlook, inflationary targets, financial management issues and specific reference on how to give effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR). The key focus of this circular is the 2016 Local Government Elections, the demarcation process and the changes to the local government grant allocations.

1. 2016 Local Government Elections and the budget process

Local government elections are likely to be scheduled between May and August 2016; the proposed date is yet to be determined. Elections are important events – when we reaffirm our commitment to democratic and accountable government by choosing representatives of the people who will guide the work of local government for the next five years.

The following four risks need to be explicitly managed:

1. In terms of section 13 of the Municipal Property Rates Act, 2004 (Act No 6 of 2004)(MPRA) and sections 24 and 42 of the Municipal Finance Management Act, 2003 (Act No 56 of 2003)(MFMA), new tariffs for property rates, electricity, water and any other taxes and similar tariffs may only be implemented from the start of the municipal financial year (1 July). This means that the municipal council must approve the relevant tariffs before the commencement of 1 July; and, should this not happen, the municipality will not be able to increase its taxes and tariffs. Failure to obtain Council approval for the annual tariff increases would most likely cause an immediate financial crisis that may lead to the provincial executive intervening in the municipality in terms of section 139 of the Constitution;
2. In terms of section 16 of the MFMA, a municipal council must approve the annual budget for the municipality before the start of the financial year, and should a municipal council fail to do so, section 26 of the MFMA prescribes that the provincial executive **must** intervene. This provincial intervention may include dissolving the municipal council and appointing an administrator to run the municipality;
3. The outgoing council may be tempted to prepare an 'election friendly budget' – with unrealistically low tariff increases and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be unfunded municipal budgets that threaten their respective municipalities' financial sustainability and service delivery; and
4. Given that the timing of election campaigning coincides with the municipal public budget consultations; and there is a risk that these consultations may be neglected or used to serve the narrow interests of political parties.

In the build-up to the 2016 local government elections, municipalities are encouraged to act towards ensuring financial sustainability. Now, more than ever before, it is paramount for sound municipal decision-making so that long-term sustainability of municipal finances and service delivery is achieved beyond the election period.

Municipal finances are presently volatile and there is severe pressure to maintain healthy cash flows and maintain effective cost containment measures. It is therefore imperative that municipalities refrain from suspending credit control and debt collection efforts in a bid to win votes.

Furthermore, as the current composition and leadership of municipal councils will, for the most part, be responsible for the compilation of the 2016/17 medium-term revenue and expenditure (MTREF) budgets, councils are advised to prioritise expenditure appropriations aligned to the policy intent as described in the integrated development plans (IDPs). Infrastructure provisioning for water, sanitation, roads and electricity remain key priorities.

In addition the outgoing council is advised to critically consider the financial implications before entering into new long-term contracts that are not of priority to the municipality and avoid if possible, committing the incoming council. In addition, refrain from purchasing cars and from incurring expenditure at this stage that will financially burden the incoming council.

During this time of transition, all stakeholders should work together to ensure that municipalities continue to perform their functions efficiently and effectively. The Mayor and municipal manager should now be engaging in the process of the annual review of the fifth and last year of the IDP in terms of section 34 of the Municipal Systems Act (MSA) and the 2016/17 budget preparation process in terms of section 21 of the MFMA. It is particularly important to ensure that arrangements for the review of IDPs and preparation of budgets continue seamlessly as these processes cannot be delayed in anticipation of the announcement of an election date.

The uncertainty of the date of Election Day means that the newly elected councils may not be duly constituted by 31 May 2016 and therefore they will be unable to consider the annual budget before the start of the new municipal financial year. If the election date falls within the latter part of May 2016 and if there is any delay in declaring the election results or if the results are legally contested then it is unlikely that the new councils will be able to consider and pass the annual budget before the start of the new municipal financial year. In fact, in the case of district municipalities, there is a high probability that they will not be constituted in time to consider the annual budgets since they depend on the finalisation of the local municipality election results relevant to their respective districts. The same will apply if the election is held in June, July or August. It is for this reason that it is recommended that the outgoing council should adopt the 2016/17 MTREF budget before the start of the new financial year.

In deciding on the schedule for the 2016/17 budget process, the Mayor and municipal manager must also note that the MFMA read together with the Municipal Budget and Reporting Regulations only allows for a 'main adjustments budget' to be tabled after the mid-year budget and performance assessment has been tabled in council, i.e. after 1 January 2017. In addition, the permitted scope of an adjustments budget is quite limited in that taxes and tariffs may not be increased or decreased (refer to section 28(6) of the MFMA), and any additional revenues may only be appropriated to programmes and projects already budgeted for (refer to section 28 of the MFMA). Therefore the idea of the current council passing a 'holding budget' which the new council will change substantially through an adjustments budget soon after the start of the municipal financial year is not legally permitted.

Though an IDP is a five year strategic document of council, municipalities should note that when a new council takes office after each local government election, the norm has been that the first year of such a new council is primarily confined to implementing the last adopted IDP. Subsequent to this, it is normally in the second year of the new council where the newly

elected council will adopt its new and thoroughly interrogated and consulted IDP. This process mostly leads to an overlap of the last year of outgoing council into the new council.

It is each municipal council's prerogative to decide when to approve its annual budget. However, to assist municipalities, National Treasury proposes that councils consider adopting the following approach for their 2016/17 budget process:

Outgoing council approves 2016/17 budget	
1.	Current Mayor prepares a budget schedule that brings the review of the IDP and the tabling of the budget forward to late February or the beginning of March 2016;
2.	Community consultations on the annual budget conducted in the remainder of March and early April 2016;
3.	Officials complete technical work on annual budget by mid-April 2016;
4.	Current council approves annual budget and reviewed IDP before the end of April 2016; and
5.	Council implements annual budget from 1 July 2016.
Benefits	
	<ul style="list-style-type: none"> Minimises the risk of being without an approved budget at the start of the financial year; Ensures continuity of operations; and Safeguards the financial sustainability of the municipality by ensuring tariff increases are locked in before the start of the financial year.
Risks	
	<ul style="list-style-type: none"> New council may not concur with the priorities set out in the annual budget approved by the outgoing council, and therefore they may be reluctant to be held accountable for the implementation thereof.
Mitigating factors	
	<ul style="list-style-type: none"> New council should note the overlapping year of the last year of the IDP into the first year of new council; and Note that MFMA section 28(6) does not allow for tariff increases during the financial year of implementation of the adopted budget.

2. Financial Implications of the demarcation process

According to section 21 of the Municipal Demarcation Act, 1998 (Act No 27 of 1998), the Municipal Demarcation Board (MDB) must determine municipal boundaries and may re-determine any municipal boundaries. In June 2011, the MDB began an intensive three year consultative process of reviewing municipal boundaries. This process was concluded in 2013, and resulted in 17 local municipalities being affected by major boundary redeterminations. As a result of these changes the total number of municipalities is reduced by 8 municipalities.

Following the 2013 cycle of municipal boundary redeterminations, the Minister of Cooperative Governance and Traditional Affairs (CoGTA) submitted additional proposals requesting the MDB to consider the re-configuration of boundaries of certain municipalities. These proposals were submitted to the MBD in January, February and April 2015 in terms of section 22(2) of the Act, which gives the Minister of CoGTA the right to request the MDB to consider specific boundary changes. The process of considering these applications was finalised in 2015, resulting in 32 local municipalities being affected. As a result of these changes the total number of municipalities is reduced by a further 13 municipalities.

In total there will be a net reduction of 21 municipalities resulting in a total number of 257 municipalities in the country. A list of affected municipalities is attached as Annexure B.

Implications for municipalities that are merging (if the election is held before 1 July 2015):

- The demarcation changes are only effective from the date of the local government elections, therefore each existing municipality must compile an individual budget for the 2016/17 MTREF;
- The individual budgets will be consolidated for the newly demarcated municipality after the local government elections, regardless of the new allocations that will be published in the 2016 Division of Revenue Bill;
- In order to ensure seamless consolidation of budgets after the elections, the merging municipalities are urged to start working as a team on the planning and technical processes; and
- During the period between the date of the election and the start of the new municipal financial year on 1 July 2016 the current arrangements for the payment of staff and creditors are required to be maintained.

In addition, municipalities should be aware of the role of the Change Management Committee (CMC) of overseeing joint planning between the municipalities in preparation for the consolidated budget after the local government elections.

National Treasury will provide further information on the implications of the mergers if the elections are after the start of the 2016/17 municipal financial year. This will be done in the second budget circular to be issued in March 2016. In this scenario the currently existing municipalities would continue to exist for the beginning of the 2016/17 financial year before the mergers come into effect on the date of the election. Existing councils will have to adopt budgets and municipalities will be eligible to receive a pro-rata portion of their equitable share and some grant allocations for the period prior to the new municipal boundaries coming into effect.

2.1 Support provided to municipalities

To support the newly amalgamated municipalities to undertake a smooth transition, the Municipal Demarcation Transition Grant (MDTG) was established with a time span of three years (2015/16 to 2017/18). The purpose of the grant is to subsidise the additional institutional and administrative costs arising from major boundary changes due to come into effect after the 2016 local government elections. The grant only subsidises additional administrative costs related to the mergers (such as merging and changing administrative systems and costs related to transferring staff). It does not provide for any infrastructure funding.

All affected municipalities are also being supported by provincial departments of cooperative governance. A Change Management Committee has been established for each re-demarcation, with representation from all of the affected municipalities and their respective district municipalities and the provinces. The Department of Cooperative Governance has also established a national Municipal Demarcation Transitional Committee with the aim of coordinating the various transitional measures that need to be put in place for the affected municipalities.

The 2016 DORA will set out the funding that will be provided to the affected municipalities, and these municipalities, CMCs and affected provinces must ensure that they adhere to the conditions attached to the MDTG. In particular, business plans must be timeously submitted to the Department of Cooperative Governance so as to ensure that transfers are done in accordance with the payment schedules.

2.2 Impact of demarcation changes on financial transfers to municipalities

Implications for Local Government Equitable Share (LGES) allocations

The LGES is allocated through a formula that takes account of several factors including the number of poor households and households in a municipality, their incomes and the ability of the municipality to raise its own revenue. In calculating municipalities' equitable share allocations for 2016/17 all of these indicators will be updated in line with the new municipal boundaries. The resultant changes in the affected municipalities' equitable share allocations will be implemented by National Treasury and details of the new allocations will be published in the 2016 Division of Revenue Bill.

Implications for Municipal Infrastructure Grant (MIG) allocations

The MIG is allocated through a formula in a similar manner to the LGES (the MIG formula is based on infrastructure backlogs). The MIG formula will also be updated with data reflecting the changed municipal boundaries. The resultant changes in the affected municipalities' MIG allocations will be implemented by National Treasury and details of the new allocations will be published in the 2016 Division of Revenue Bill.

Implications for other conditional grant allocations

Allocations of other conditional grants are made to municipalities by the responsible national departments, often on a project basis. Allocations for conditional grants are only made for one year and the amounts published for the outer years in the schedules of the Division of Revenue Act are published for indicative purposes only and are not guaranteed. Departments will make their allocations for the 2016/17 financial year based on the new boundaries of municipalities. For municipalities that have been merged this means that previous indicative allocations are likely to be made to the new municipality that incorporates the municipal area where a project was planned and indicative amounts were published, however there is no guarantee of this.

Preparations for each major boundary re-determination are being overseen by a Change Management Committee (CMC). These CMCs are expected to play a coordinating role and exercise oversight over the preparation of a joint budget as well as any business plans required for conditional grants. The business plans can then be approved by the new council as soon as it has been constituted.

Transfers to municipalities will be gazetted in terms of the new municipal boundaries for the 2016/17 financial year.

2.3 Implications for assets and liabilities of municipalities

The changes to municipal boundaries are published by the MECs for local government in provincial gazettes in terms of section 12 of the Municipal Structures Act, 1998 (Act No 117 of 1998)(LGMSA). Section 14 of this Act regulates the effects that changes to municipal boundaries will have on existing municipalities. It also stipulates that the section 12 notice issued by the MEC for local government must provide for:

- The disestablishment of a municipality (or part of a municipality);
- The vacation of office by councilors of the existing municipality;
- The transfer of staff from the existing municipality to the superseding municipality (this must be done in accordance with labour legislation);
- The transfer of assets, liabilities and administrative and other records from the existing municipality to the superseding municipality (creditors of the existing municipality must be paid by the new municipality); and
- The extent to which existing by-laws will still apply.

The 2016/17 municipal budget preparation must make provision for any changes contained in these section 12 notices. The outgoing Council will as a result still be responsible for the preparation and conclusion of the Annual Financial Statements and the audit process.

3. The South African economy and inflation targets

The 2015 Medium Term Budget Policy Statement notes that the global economic outlook has been weaker than anticipated. Growth in developing economies has moderated in response to lower commodity prices, subdued domestic demand and reduced capital inflows. Growth in some developed economies has offset this slowdown. The South African economy is expected to grow by 1.5 per cent in 2015, 1.7 per cent in 2016 and 2.6 per cent in 2017. Domestic inflation is lower, largely as a result of declining oil prices. However, the depreciation of the Rand and the current drought gripping many parts of the country, however, pose some risk to the inflation outlook. Furthermore the electricity supply shortages pose the largest domestic risk to growth.

Persistent high unemployment remains one of South Africa's most pressing challenges. Difficult trading conditions and low business confidence levels have limited hiring during 2015. The formal sector lost 76 000 jobs, with sharp declines in manufacturing and construction, as well as community, social and personal services.

These economic challenges will continue to pressurise municipal revenue generation and collection hence a conservative approach is advised for projecting revenue. These circumstances make it essential for municipalities to reprioritise expenditure and implement stringent cost-containment measures.

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2016/17 budgets and MTREF.

Table 1: Macroeconomic performance and projections, 2014 - 2018

Fiscal year	2014/15	2015/16	2016/17	2017/18	2018/19
	Actual	Estimate	Forecast		
CPI Inflation	5.6%	5.5%	6.0%	5.8%	5.8%

Source: Medium Term Budget Policy Statement 2015

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

4. Key focus areas for the 2016/17 budget process

4.1 Local government conditional grants and additional allocations

The purpose of the conditional grants is to deliver on national government priorities relating to service delivery. Additional funding is allocated in the form of unconditional allocations such as the equitable share and the sharing of the general fuel levy. The main purpose of the equitable share is to fund the provision of free basic services to the poor.

The 2015 Medium Term Budget Policy Statement indicates that over the 2016 MTEF period, transfers to local government total R350.6 billion, with 59.5 per cent transferred as unconditional allocations and the rest as conditional grants. The division of available funds to local government have increased to R106.9 billion or 9.2 per cent of the national revenue for 2016/17. These funds are expected to increase to R128.4 billion by 2018/19.

Municipalities are advised to use the indicative numbers as set out in the 2015 Division of Revenue Act to compile their 2016/17 MTREF. In terms of the outer year (2018/19 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as proposed in the 2015 Division of Revenue Act for 2017/18. The DoRA is available at <http://www.treasury.gov.za/legislation/acts/2015/Default.aspx>

It is imperative that municipalities reflect the conditional grant allocations as per the 2016 Division of Revenue Bill once available, and plan effectively to utilise these allocations appropriately so as to avoid requesting roll-overs.

Changes to local government allocations

- The *local government equitable share* is being increased by R6 billion over the MTEF to provide some relief for the impact of increasing costs of bulk water and electricity and rapid growth in households.
- The *municipal demarcation transition grant* allocation is being increased to subsidise the additional administrative costs in respect of the re-demarcations. This includes increased allocations for demarcations approved in 2013 and allocations for demarcations approved in 2015.
- The *municipal systems improvement grant* will become an indirect grant so that it can support more strategic capacity building interventions at municipalities. The initiatives funded from this grant will be aligned to the Back-to-Basics strategy and the Department of Cooperative Governance and the National Treasury will jointly decide on the details of how this programme will work.
- The *municipal human settlements capacity grant* was introduced in 2014/15 to facilitate the development of capacity to manage human settlements programmes in anticipation of the assignment of the housing function to cities. However, there is no longer a need for this standalone grant as the assignment process was subsequently suspended indefinitely. The grant will be terminated in 2016/17. Cities will be allowed to use 3 per cent of the *urban settlements development grant* to improve their capacity with regard to the built-environment functions.
- The indirect *bucket eradication programme grant* was due to end in 2015/16 but will be extended to 2016/17 to complete the eradication of bucket sanitation systems in formal residential areas. Sanitation upgrading and bucket system eradication in informal areas will continue to be funded through the *urban settlements development grant*, *human settlements development grant* and *municipal infrastructure grant*.

Reforms to local government fiscal framework

The second phase of the collaborative review of the local government infrastructure grant system led by the National Treasury has been concluded. Several changes will be introduced over the 2016 MTEF period to streamline these grants and improve the value and sustainability of associated investments. Proposed reforms to be introduced from 2016 include:

- Enabling the use of funds for the renewal, refurbishment and rehabilitation of existing infrastructure, alongside asset management systems to plan and prioritise maintenance;

- Reforming the public transport network grant to support financially sustainable transit networks in large cities by using a formula to allocate the grant, thereby giving cities a clear financial envelope within which to plan;
- Consolidating urban grants over the MTEF to tackle challenges in the built environment;
- Rationalising grants to reduce complexity and administrative burdens. Several water and sanitation grants are being merged;
 - The *municipal water infrastructure grant*, the *water services operating subsidy grant* and the *rural households infrastructure grant* will be merged into a single grant that will be targeted at reticulation and on-site-solutions in low capacity municipalities.
- Introducing greater differentiation between urban and rural areas. Secondary cities in particular will see changes to their planning requirements.

National Treasury has initiated a process of reviewing development charges. A national draft policy framework on development charges has been developed and processes are underway to consult on the policy. The consultations will convene early next year. More detailed information on these consultation processes will be provided in due course. For more information in this regard, you can contact Ms Judy Mboweni at Judy.Mboweni@treasury.gov.za or Ms Mmachuene Mpyana at Mmachuene.Mpyana@treasury.gov.za.

4.2 Reporting indicators

The National Treasury has engaged in a process of rationalising the reporting regime for the eight metropolitan municipalities with an aim to reduce the reporting burden whilst also creating a pool of indicators that will enable government to monitor progress on the outcomes and impact of municipal spending. This process has progressed significantly with regards to the outcomes and impact indicators whilst the rationalisation of the inputs, activities and output indicators is still undergoing rigorous consultations. The metropolitan outcomes and impact indicators are linked to the Built Environment Performance Plans (BEPPs) and therefore the Integrated City Development Grant (ICDG); whereas the inputs, outputs and activities indicators are linked directly to the Service Delivery Budget Implementation Plan (SDBIP) only as it relates to the built environment. When finalised, these indicators will assist the process of standardising the SDBIP.

The functional outcomes indicators are due to be finalised for the next budget cycle whilst the work on the input and output indicators is ongoing. Over time these reforms will also be extended to non-metropolitan municipalities.

4.3 Municipal Standard Chart of Accounts (*mSCOA*)¹

The *mSCOA* Regulations apply to all municipalities and municipal entities with effect from 1 July 2017 and only eleven months remain for preparation and implementation readiness as the 2017/18 MTREF budgets will all have to be aligned to *mSCOA*.

The implementation of *mSCOA* must be considered a business reform and it requires a significant change in municipal business processes; and it involves systems conversion and/

¹ The Minister of Finance promulgated the Municipal Regulations on a Standard Chart of Accounts in government gazette Notice No. 37577 on 22 April 2014.

or re-implementation. Further, *mSCOA* requires organisational change as it is not only a financial reform that is being introduced.

The 2016/17 tabled budget or consolidated budget must include an annexure containing the municipality's *mSCOA* project plan and progress to date.

National Treasury has a dedicated website to support municipalities with their *mSCOA* readiness efforts. The following information is available:

- The current *mSCOA* classification framework;
- The *mSCOA* Project Summary Document;
- All Municipal *SCOA* Circulars, providing hands-on support on how to undertake preparation and implementation;
- Integrated Consultative Forum (ICF) – documentation and presentations of the *mSCOA* piloting process; and
- The Frequently Asked Questions Database (FAQ Database) – where previously asked questions and responses can be accessed and new questions may be logged.

For more information on *mSCOA* and other benefits of the reform, visit: <http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

5. The revenue budget

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect an appropriate balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality. For this reason municipalities ***must justify in their budget documentation all increases in excess of the 6.0 per cent*** projected inflation target in the budget narratives.

Municipalities are not maximising the revenue generation potential of their revenue base and this, together with the increasing unemployment and the decline in economic growth means that there is just not sufficient municipal own revenue to supplement the national funding sources to local government.

It is therefore necessary for municipalities to ensure that their tariffs are adequate to, at the minimum, cover the costs of bulk services and also to ensure that all properties are correctly billed for property rates and all services rendered.

5.1 Eskom bulk tariff increases

In terms of the Multi Year Price Determination (MYPD) for Eskom's tariffs approved by the National Energy Regulator of South Africa (NERSA), a tariff increase of 8 per cent has been approved for the 2016/17 financial year. However, Eskom has applied to NERSA to use tariff increases in 2016/17 to compensate for an under-recovery of R22.8 billion in 2013/14. Such an application is allowed in terms of the NERSA's methodology for calculating the MYPD. A similar Eskom application was approved by NERSA for 2015/16.

NERSA is now in the process of reviewing this application. Until a decision on Eskom's application is announced by NERSA, municipalities are advised to base their planning on the 8 per cent increase already approved by NERSA. However, municipalities should be aware that it is possible that a higher tariff increase could be approved and take this possibility into account in their planning for the 2016/17 MTREF. NERSA expects to make a decision on Eskom's application by February 2016.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving financial sustainability.

5.2 Water and sanitation tariff increases

Municipalities should consider the full cost of rendering the water and sanitation services when determining tariffs related to these two services. If the tariffs are low and result in the municipality not recovering their full costs, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. Should this not be the case, municipalities will be required to clearly articulate the reasons and remedial actions to rectify this position in their budget document. It is expected that the tariffs will differ per municipality depending on the bulk water tariff increases charged by their respective water boards.

Municipalities are urged to design an Inclining Block Tariff (IBT) structure that is appropriate to its specific circumstances, and ensures an appropriate balance between 'low income customers' and other domestic, commercial and business customers, and the financial interests of the municipality. While considering this structure, municipalities are advised to evaluate if the IBT system will be beneficial to them depending on consumption patterns in their areas.

In light of the current drought being experienced across large parts of the country, and to mitigate the need for water tariff increases, municipalities must put in place appropriate strategies to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service, and not simply attributed to water losses.

6. Funding choices and management issues

Municipalities should carefully consider the costs associated with service delivery while keeping in mind affordability and inflation when setting revenue raising measures. Once again, approving tariffs that are far below levels representing cost of providing the services would negatively impact on the financial sustainability of municipalities.

Furthermore municipalities must consider the following when compiling their 2016/17 MTREF budgets:

- improving the effectiveness of revenue management processes and procedures; and
- pay special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities.

6.1 Employee related costs

The South African Local Government Bargaining Council recently entered into a three-year *Salary and Wage Collective Agreement* for the period 01 July 2015 to 30 June 2018. The agreement reached is as follows:

- 2015/16 Financial Year – 7 per cent
- 2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) + 1 per cent
- 2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent

Municipalities are advised to use this Salary and Wage Agreement preparing their 2016/17 MTREF budgets.

6.2 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually by the Department of Cooperative Governance.

6.3 Service level standards

In spite of a broad guideline on the minimum service standards having been issued with MFMA Circular No. 75, many municipalities did not incorporate the service level standards in their respective budget documentation nor submit these to National Treasury. All municipalities are again advised to formulate service level standards which must form part of their 2016/17 MTREF tabled budget documentation. The said service level standards must, together with the budgets, tabled before their respective municipal councils by no later than 31 March 2016.

It is noted that the same service level standards do not apply across all municipalities. Therefore, the hereon provided outline is intended to guide municipalities with the development of their respective service level standards. The outline can be amended to suit the requirements of individual municipalities. Municipalities are advised to also consider other guideline documents issued by other institutions available on the link indicated below.

A framework was developed as an outline to assist municipalities in finalising their service level standards. The outline can be accessed on the link below:

<http://mfma.treasury.gov.za/Circulars/Documents/Forms/AllItems.aspx?RootFolder=/Circulars/Documents/Circular 75 - 2015 MTREF&FolderCTID=&View={06AB24E7-1C64-4A80-A0FA-273E6A829094}>

6.4 Outcomes of the Financial Management Capability Maturity Model (FMCMM)

In prioritising the upcoming MTREF decisions, municipalities should review the detailed analysis of the results of the FMCMM assessments with the results of the 32 financial ratios that provide a holistic picture of the financial capability and sustainability of the municipality. These reports have been communicated to all municipalities and should be read in conjunction with the most recent budget reviews and feedback provided by National Treasury and Provincial Treasuries. Key aspects requiring attention should be discussed with the municipal council and management so that they can be prioritised for resource allocation and implementation.

Comments on these assessments and any other related legislative advice on the MFMA can be submitted to the MFMA helpdesk facility at: MFMA@treasury.gov.za

6.5 Hand-over reports for the newly elected council

Each municipal manager, working together with the Chief Financial Officer (CFO) and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. The aim of this hand-over report is to provide the new councils important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;

- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of, and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy;
- An overview of the municipality's financial health, with specific reference to:
 - Its cash and investments, and its funding of commitments (Table A8);
 - Cash coverage of normal operations (see Supporting Table SA10);
 - Creditors outstanding for more than 30 days, along with reasons for delayed settlement;
 - Current collection levels and debtors outstanding for more than 30 days; and
 - Extent of existing loans, and associated finance and redemption payments.
- The municipality's 2014/15 audit outcome, and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2016/17 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2016/17 budget (if already passed), the mid-year budget and performance assessment report for 2015/16, and the latest monthly financial statement, and the annual report for 2014/15.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, provincial treasuries, the Department of Co-operative Governance (DCoG) and to National Treasury.

7. Conditional Grant Transfers to Municipalities

7.1 Pledging of conditional grants

Read together with paragraph 4.5 of MFMA Circular No. 51, all conditions for the considerations of the conditional grant pledge should be aligned with the provisions of section 46 of the MFMA regarding long-term borrowing.

While pledging of conditional grants assists in accelerating capital projects, municipalities are cautioned that pledging will only be approved for projects that have gone through a proper planning process as well as meeting the criteria for pledging as per MFMA Circular No. 51.

8. The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). Therefore **ALL** municipalities **MUST** use this version for the preparation of their 2016/17 Budget and MTREF.

Download Version 2.8 of Schedule A1 by clicking [HERE](#)

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

8.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury official as follows:

	Responsible NT officials	Tel. No.	Email
Eastern Cape	Templeton Phogole Matjatji Mashoeshoe	012-315 5044 012-315 6567	Templeton.Phogole@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za
Free State	Vincent Malepa Cethekile Moshane Katlego Mabiletsa	012-315 5539 012-315 5079 012-395 6742	Vincent.Malepa@treasury.gov.za Cethekile.moshane@treasury.gov.za Katlego.Mabiletsa@treasury.gov.za
Gauteng	Kgomotso Baloyi Nomxolisi Mawulana	012-315 5866 012-315 5460	Kgomotso.Baloyi@treasury.gov.za Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi Johan Botha	012-315 5936 012-315 5171	Bernard.Mokgabodi@treasury.gov.za Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach Sifiso Mabaso	012-315 5700 012-315 5952	Una.Rautenbach@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Jordan Maja Anthony Moseki	012-315 5663 012-315 5174	Jordan.Maja@treasury.gov.za Anthony.Moseki@treasury.gov.za
Northern Cape	Willem Voigt Mandla Gilimani	012-315 5830 012-315 5807	Willem.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
North West	Sadesh Ramjathan Makgabo Mabotja	012-315 5101 012-315 5156	Sadesh.Ramjathan@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge Kevin Bell	012-315 5661 012-315 5725	Vuyo.Mbunge@treasury.gov.za Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lqdataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format as set out in item 31 of Schedule A in the Municipal Budget and Reporting Regulations.

The National Treasury would like to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***those municipalities will be required to go back to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.***

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year reports for both the parent municipality and its entity or entities in that they to produce:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The A Schedule that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and not the budget of the parent municipality only.

9. Budget process and submissions for the 2016/17 MTREF

9.1 Submitting budget documentation and schedules for 2016/17 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that **immediately** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 31 March 2016, the final date of submission of the electronic budget documents and corresponding electronic returns is **Friday, 01 April 2016**. The deadline for submission of hard copies including council resolution is **Friday, 8 April 2016**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury **within ten working days** after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2016, the final date for such a submission is **Thursday, 14 July 2016**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 2.8) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA37) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and
- schedules D, E and F specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to lqdocuments@treasury.gov.za.

If the budget documents are too large to be sent via email (exceeds 4MB) please submit to lqbigfiles@gmail.com. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above mentioned budget documentation, metropolitan municipalities must submit the Built Environment Performance Plan (BEPP) tabled in council on 31 March 2016 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with

Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

9.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. All returns are to be sent to lgdatabase@treasury.gov.za. Municipalities are requested to submit returns for both the draft budget and the final adopted budget. This will assist the National and provincial treasuries with the annual benchmark process.

The aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

9.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact



Post Private Bag X115, Pretoria 0001
Phone 012 315 5009
Fax 012 395 6553
Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh
Chief Director: Local Government Budget Analysis
07 December 2015

Annexure A – Changes to Schedule A1 – the ‘Excel formats’

As noted above, National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	A10	Cost of free basic services	Improve reporting of cost of free basic services provided including in informal settlements.
2	SA1	Revenue foregone	Improve reporting on revenue foregone and cost of free basic services.
3	SA9	Provision of free basic services	To provide detailed breakdown of free basic services which links to A10.

Annexure B – Municipalities affected by redeterminations

Redeterminations Finalised by the MDB in 2013 and 2015

Province	Affected Local Municipalities	Impact
Redeterminations finalised in 2013		
Gauteng	Randfontein and Westonaria	Reduction of 1 Municipality
KwaZulu - Natal	Vulamehlo and Umdoni	Reduction of 1 Municipality
	Hlabisa and The Big 5 False Bay	Reduction of 1 Municipality
	Umtshezi and Imbabazane	Reduction of 1 Municipality
	Ezingoleni and Hibiscus Coast	Reduction of 1 Municipality
	Emnambithi/Ladysmith and Indaka	Reduction of 1 Municipality
	Kwa Sani and Ingwe	Reduction of 1 Municipality
	Ntambanana, Mthonjaneni and uMhlathuze	Reduction of 1 Municipality . (Ntambanana disestablished with 8 wards. Ward s1-4 incorporated into Mthonjaneni; wards 5-8 incorporated into uMhlathuze)
Redeterminations finalised in 2015		
KwaZulu - Natal	Mooi Mpfana and Umvoti	No reduction in number of Municipalities. Portion of Mooi Mpfana (Cadham voting district) incorporated into Umvoti.
Mpumalanga	Mbombela and Umjindi	Reduction of 1 Municipality
Free State	Mangaung and Naledi	Reduction of 1 Municipality
North West	Ventersdorp and Tlokwe	Reduction of 1 Municipality
Northern Cape	Mier and //Khara Hais	Reduction of 1 Municipality
Limpopo	Mutale, Thulamela, Makhado and Musina	Reduction of 1 Municipality (Mutale disestablished. Parts of Mutale are incorporated into Thulamela and Musina. Parts of Makhado and Thulamela are incorporated to form a new municipality.)
	New Municipality	Parts of Makhado and Thulamela are incorporated to form a new municipality .
	Aganang, Blouberg, Molemole and Polokwane	Reduction of 1 Municipality . (Aganang disestablished; parts of Aganang incorporated into Blouberg, Molemole and Polokwane).
	Fetakgomo and Greater Tubatse	Reduction of 1 Municipality
	Modimolle and Mookgopong	Reduction of 1 Municipality
Eastern Cape	Gariep and Maletswai	Reduction of 1 Municipality
	Nxuba and Nonkobe	Reduction of 1 Municipality
	Inkwanca, Tsolwana and Lukanji	Reduction of 2 Municipalities (all 3 amalgamated into 1)
	Camdeboo, Baviaans and Ikwezi	Reduction of 2 Municipalities (all 3 amalgamated into 1)

Annexure C – Previous MFMA Circulars

Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55, 66, 67 and 70 with regards to the following issues:

1. Mayor's discretionary funds and similar discretionary budget allocation – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourage them (refer to MFMA Circular 51).
2. Unallocated ward allocations – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. New office buildings – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. Virement policies of municipalities – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. Providing clean water and managing waste water – Municipalities were reminded to include a section on 'Drinking water quality and waste water management' in their budget document (refer to MFMA Circular 54).
6. Renewal and repairs and maintenance of existing assets – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the required benchmarks set out in MFMA Circular 55 and 66.
7. Credit cards and debit cards linked to municipal bank accounts are not permitted – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).
8. Water and sanitation tariffs must be cost reflective - refer to MFMA Circular 66.
9. Solid waste tariffs – refer to MFMA Circular 70.
10. Variances between 4th Quarter section 71 results and annual financial statements – refer to Circular 67.
11. Additional In-Year reporting requirements – refer to MFMA Circular 67.
12. Appropriation statement (reconciliation: budget and in-year performance)- reference is made to circular 67. It came to the attention of National Treasury that a number of municipalities did not include the appropriation statement as part of their 2012/13 or 2013/14 annual financial statement. In terms of the Standards of GRAP 24 on the Presentation of Budget Information in Financial Statements, municipalities are required to present their original and adjusted budgets against actual outcome in the annual financial statements. This is considered an appropriation statement and the comparison between the budget and actual performance should be a mirror image of each other as it relates to the classification and grouping of revenue and expenditure as has been the case in a national and provincial context. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement.
13. Eliminating non-priority spending – The 2013 MTBPS emphasised the need for government to step-up its efforts to combat waste, inefficiency and corruption (refer to MFMA circular 70).
14. Council oversight over the budget process – refer to MFMA Circular 70.

Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 and 67 with regards to the following issues:

1. Accounting treatment of conditional grants: Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.
2. VAT on conditional grants: SARS has issued a specific guide to assist municipalities meeting their VAT obligations – **VAT 419 Guide for Municipalities**. To assist municipalities accessing this guide it has been placed on the National Treasury website at: <http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>
3. Interest received and reclaimed VAT in respect of conditional grants: Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
 - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
 - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions.
4. Appropriation of conditional grants that are rolled over – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).
5. Pledging of conditional grant transfers – the 2015 Division of Revenue Bill contained a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2017/18. The process of application as set out in MFMA Circular 51 remains unchanged.
6. Separate reporting for conditional grant roll-overs – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.
7. Payment schedule – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the primary banking details verified by National Treasury will be used for effecting transfers.
8. Conditional grant transfers/payments, the responsibilities of transferring and receiving authorities and the criteria for the rollover of conditional grants – It is important that the transfers made to municipalities' are transparent, and properly captured in the municipalities' budgets. MFMA Circular no: 67 in this regard refers. The criterion for the rollover of conditional grants is stipulated in MFMA Circular no: 51.

MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 with regards to the following issues:

1. Budgeting for revenue and 'revenue foregone' – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition

of 'revenue foregone' and how it is distinguished from 'transfers and grants' is explained in MFMA Circular 51.

2. Preparing and amending budget related policies – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).
3. 2013/14 MTREF Funding Compliance Assessment – All municipalities were required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2015/16 budgets (refer to MFMA Circular 55).
4. Tabling a funded budget - It is critical that municipalities adopt and implement funded budgets as per Section 18 of the MFMA. Tables A7 and A8 which if completed correctly by the municipality, it will provide most of the information required to evaluate whether a municipality's operating and capital budgets are **funded** or not.



Municipal Budget Circular for the 2016/17 MTREF

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Introduction

The budget circular is compiled annually to guide municipalities on how to prepare their budget inputs. This circular is a follow-up to the MFMA Budget Circular No.78 that focused on the preparation of the 2016/17 Medium Term Revenue and Expenditure Framework (MTREF). This guidance includes national policy imperatives that should be accommodated and other relevant information. The circular provides a summary of South Africa's economic outlook, inflationary targets, financial management issues and specific reference on how to give effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR). The key focus of this circular is the impact of the date of the 2016 Local Government Elections on municipalities affected by re-demarcations and the changes to the local government grant allocations.

1. 2016 Local Government Elections and the budget process

1.1 Impact of Local Government Elections on demarcation changes

The date of the 2016 local government elections has not yet been declared, which means that it is also not yet known when the new demarcations will come into effect. The re-demarcation could take place before or after the start of the 2016/17 municipal financial year, which begins on 01 July 2016.

Allocations published in the 2016 Division of Revenue Bill are based on the new municipal boundaries because these new demarcations will be in effect for the majority of the 2016/17 municipal financial year. The following guidance was provided in the MFMA Budget Circular No. 78:

If the elections are held before 01 July 2016, merging municipalities will be expected to:

- Compile individual budgets for the 2016/17 MTREF and work as a team with other affected municipalities on the planning and technical processes in compiling the consolidated budget for the newly demarcated municipality; and
- Complete the remaining weeks of the financial year on their existing budget structures (and existing demarcations). The allocations published in the 2016 Division of Revenue Bill will then be transferred to the re-demarcated municipalities from 01 July 2016.

However, additional clauses have been added to section 38 of the 2016 Division of Revenue Bill to enable the National Treasury to gazette revised allocations if the elections take place after 01 July 2016.

If elections are held after 01 July 2016, the following is expected:

- Revised allocations to be transferred to the current 278 municipalities for the period between 01 July 2016 and the date of the elections (when the re-demarcated municipal boundaries will come into effect);
- The remaining allocations will be transferred to the re-demarcated municipalities after the elections;
- Merging municipalities to compile individual budgets for the 2016/17 MTREF and work as a team with other affected municipalities on the planning and technical processes in compiling the consolidated budget for the newly demarcated municipality; and
- Municipalities to implement the individual budgets until the new re-demarcations come into effect.

In areas affected by major re-demarcations the focus of the budget process for the 2016/17 MTREF should be on preparing the budget of the new municipalities that will come into effect

on the date of the 2016 local government elections. Public consultations and decisions regarding tariffs and spending priorities should be focused on how these new institutions will be funded and deliver services. As elections must be held by mid-August (in terms of the requirements of section 24 of the Municipal Structures Act) these new municipalities will be responsible for delivering services for the majority of the 2016/17 financial year and over the rest of the medium term period. Preparation of these budget documents should be led by the Change Management Committee established to manage the implications of re-demarcations in each area.

The councils of the pre-election municipalities affected by the boundary change must jointly consider the budget for the new municipality to be established to ensure that all the issues are addressed e.g. budget related policies. The draft budget prepared by the Change Management Committee and agreed to by the pre-election councils should then be adopted by the newly elected council as soon as possible after it is constituted. If there are changes to be made, they must be considered during the 2016/17 adjustments budget or the 2017/18 MTREF.

Municipalities that will be merged or disestablished on the date of the local government elections must also prepare 2016/17 MTREF budgets for their existing municipality. If the election is held after 01 July then expenditure and the collection of revenue will be done in terms of this budget until the budget of the new council is adopted. The budgets that these municipalities prepare must be aligned to the budget for the new municipality described above.

If two municipalities are merging then the total of the transfers they budget to receive should be equal to the total allocated to the new municipality in the 2016 Division of Revenue Bill. Municipalities can use the proportion of funds allocated to each municipality in terms of the 2015 Division of Revenue Act as a guide to how to apportion 2016/17 MTEF allocations between the existing municipalities. For example, if municipality 1 and municipality 2 are merging to form municipality 3 and municipality 1 received an equitable share twice as large as municipality 2 in 2015/16, then municipality 1 should prepare a 2016/17 MTREF budget based on receiving 66.6 per cent of the equitable share allocation published for municipality 3 in the 2016 Division of Revenue Bill.

If the local government election date is after 01 July 2016, National Treasury will gazette how much will be transferred to each pre-election municipality for the period between 01 July 2016 and Election Day. In terms of the requirements and process set out in section 38 of the 2016 Division of Revenue Bill, this gazette will be issued within 2 weeks after the election date is announced or the Bill is enacted (whichever date is later).

The changes to municipal boundaries result in some significant changes to municipal allocations in 2016/17. To cushion the impact of these changes, all municipalities will receive at least 95 per cent of the equitable share formula allocation indicatively allocated to them in 2016/17 in the 2015 Division of Revenue Act. For merged municipalities, this guarantee will be based on the sum of the equitable share allocations to the previously separate municipalities. In cases where a municipality has been split, the guarantee is applied to an area's share of the former municipality's equitable share, based on its portion of the population in the former municipality.

The role of the Change Management Committee is critical in ensuring that budget policies for the newly demarcated municipalities are developed. The MECs for local government have issued provincial gazettes in terms of section 14 of the Municipal Structures Act, 1998 (Act No 117 of 1998)(LGMSA) detailing the transitional process for municipalities affected by re-demarcations.

2. The South African economy and inflation targets

The 2016 Budget Review notes that since the tabling of the Medium Term Budget Policy Statement (MTBPS) in October 2015 the global economic crisis has deepened, exposing the depth of South Africa's external vulnerabilities and the internal constraints that limit its potential for growth. Global conditions have exposed South Africa's own economic weaknesses, with projected GDP growth revised down to 0.9 per cent for 2016 improving gradually to 1.7 per cent in 2017 and 2.4 per cent in 2018.

The weaker outlook is as a result of lower commodity prices, higher borrowing costs, drought and diminished business and consumer confidence. Constrained electricity supply continues to limit growth and deter fixed investment. Exchange rate depreciation is contributing to a higher inflation outlook during 2016.

These factors are expected to ease over the medium term. An upturn in global trade and investment, improved policy certainty, recovering consumer and business confidence, and greater availability and reliability of electricity in the outer years should support stronger growth.

Job creation remains one of the most pressing concerns for the economy. Headline employment grew by 3.7 per cent in the first three quarters of 2015. According to Statistics South Africa, 19 000 jobs were created in the formal sector and 273 000 in the informal sector in the first three quarters of 2015. The unemployment rate stood at 25.5 per cent in the third quarter of 2015, with the number of South Africans categorised as long-term unemployed 5.7 per cent higher than in 2014.

Higher inflation and weaker employment growth will impact on the ability of all municipalities to generate and collect revenue on services, to keep expenditures within budgeted allocations, and to borrow to fund capital expenditure programmes at affordable rates. Therefore it is critical for municipalities to review how they conduct their business to ensure value for money is obtained in all their expenditures, that revenue administration systems are operating effectively, that borrowing programmes are realistic, and that creditors (including bulk service providers) continue to be paid timeously and in full.

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2016/17 budgets and MTREF.

Table 1: Macroeconomic performance and projections, 2014/15 – 2018/19

Fiscal year	2014/15	2015/16	2016/17	2017/18	2018/19
	Actual	Estimate	Forecast		
CPI Inflation	5.6%	5.4%	6.6%	6.2%	5.9%
Real GDP growth	1.6%	0.9%	1.2%	1.9%	2.5%

Source: 2016 Budget Review

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

3. Key focus areas for the 2016/17 budget process

3.1 Local government conditional grants and additional allocations

The purpose of the conditional grants is to deliver on national government priorities relating to service delivery. Additional funding is allocated in the form of unconditional allocations such as the equitable share and the sharing of the general fuel levy. The main purpose of the equitable share is to fund the provision of free basic services to the poor.

Over the 2016 MTEF period, R339.6 billion will be transferred directly to local government and a further R22.9 billion has been allocated to indirect grants. Direct transfers to local government over the 2016 MTEF period account for 9.1 per cent of national government's non-interest expenditure. The total spending on local government increases to 9.8 per cent of national non-interest expenditure when indirect transfers are added.

Direct transfers to local government grow at an annual average rate of 6.8 per cent over the 2016 MTEF period. Transfers to local government tabled in the 2016 MTEF have been reduced to make funding available for other government priorities. Over the MTEF period, local government allocations decrease by R967 million. Despite these reductions, total allocations to local government still grow at an annual average rate of 6.7 per cent over the MTEF period.

Municipalities are reminded that all allocations included in the budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be located on the National Treasury website by clicking on the link below:
<http://www.treasury.gov.za/documents/national%20budget/2016/>

Changes to local government allocations

- The *local government equitable share* - the 2016 budget reduces the baseline allocation by R300 million, or 0.6 per cent, in 2016/17. In 2017/18 and 2018/19, R1.5 billion and R3 billion are added respectively to offset the rising costs of basic services. These amounts revise downwards the 2015 MTBPS medium-term projection of an additional R6 billion. This change is as a result of government's reprioritisation of expenditure.
- The *municipal demarcation transition grant* allocation – a total of R409.3 million has been allocated in 2016/17 and 2017/18 to fund the changes in municipal boundaries in affected municipalities.
- The *municipal systems improvement grant* has been reconfigured as an indirect grant from 2016/17 to help poorly performing municipalities with revenue collection, performance management and record keeping. Regional management support will also be provided to groups of municipalities facing common institutional weaknesses.
- A total of R350 million is added to the *bucket eradication programme grant* in 2016/17 to complete the eradication of bucket sanitation systems in formal residential areas. The *urban settlements development grant*, the *human settlements development grant* and the *municipal infrastructure grant* will continue to fund the upgrade of sanitation in informal settlements through various projects focused on improving these areas. An amount of R155 million is also reprioritised into the *regional bulk infrastructure grant*.
- There is also a small shift of funds from the *municipal infrastructure grant* to the *urban settlements development grant* to account for the absorption of Naledi Local Municipality (which receives the *municipal infrastructure grant*) into Mangaung Metropolitan Municipality (which receives the *urban settlements development grant*).

Reforms to local government infrastructure grants

The National Treasury, in collaboration with the Department of Cooperative Governance, the Department of Planning, Monitoring and Evaluation, SALGA and the FFC, has reviewed the system of local government infrastructure grants.

Following an intergovernmental review of the local government infrastructure grant system, significant changes are being made to the way these grants are structured. The changes include:

- Allowing municipalities to use conditional grant funds to repair and refurbish existing infrastructure. Spending of grant funds on refurbishment should be focused on infrastructure serving the poor and does not remove the responsibility of municipalities to fund routine maintenance from the equitable share and own revenues. This will improve services and secure future revenue streams.
- Reducing the number of water and sanitation grants from four to two by merging of the previous *municipal water infrastructure grant*, the *water services operating subsidy grant* and the *rural household infrastructure grant* to create a new *water services infrastructure grant*. The regional bulk infrastructure grant is to fund large bulk-water and sanitation projects, and the water services infrastructure grant is to fund construction and refurbishment of reticulation schemes and on-site services in rural municipalities.
- A new formula to allocate the R6 billion per year set aside to upgrade public transport in 13 cities. The previous system incentivised cities to plan overly expensive systems in the hope of receiving more funding. The new formula provides greater certainty about the long-term support government will provide, and allows cities to plan affordable and sustainable infrastructure upgrades.

4. Revenue management

National Treasury continues to encourage municipalities to keep increases in property rates, tariffs for trading services and charges for other municipal own revenue sources within the parameters of the country's inflation rate. Furthermore, municipalities must adopt a tariff setting methodology that achieves an appropriate balance between the interests of poor households and other customers while ensuring financial sustainability of the municipality. Demand management is becoming increasingly necessary as the country faces water shortages and an unstable electricity supply. The approach to tariff setting should consider all these factors and strive to achieve an equitable balance.

It is anticipated that the cost of providing municipal services will grow at a faster rate than the transfers from national government. Resource scarcity will most likely increase the cost of bulk purchases in respect of water and electricity beyond the country's inflationary targets.

Furthermore, providing for free basic services in the case of poorer households must be carefully considered and, where some municipalities have opted to provide this benefit to ALL households, this may not be financially sustainable in the long-term. Where appropriate, a municipality should re-evaluate the costs and benefits of universal or targeted provision of free basic services subsidies, in order to protect their delivery to poor households in particular. At no point should the provision of these subsidies remove resources from programmes that will expand access to infrastructure services for presently un-served households.

Where municipalities do not have an adequate revenue base and where municipalities face a combination of challenges such as resource scarcity, high unemployment and slower than average economic growth, an aggressive approach to curbing non-core spending and improving operational efficiencies is strongly advised.

4.1 Tariff setting

There are several tools available and methodologies employed to determine the appropriate tariffs for water and electricity services. Municipalities may favour different approaches but the principles of tariff setting should be consistently applied.

Municipalities should consider the following practicalities when setting tariffs:

- Costs of bulk purchases and the fluctuation in the seasonal cost thereof;
- Consumption patterns to enable better demand planning and management; and
- In the event that municipalities have been under recovering costs, embark on a process to correct their tariff structures over a reasonable time period so that cost reflective tariffs are achieved.

The tariff setting process is reliant on sound baseline information such as the number of properties within the municipal area of jurisdiction, the values of these properties, the number of households identified as indigent or poor, the consumption patterns in respect of basic services and the growth patterns within the various geographic areas.

4.2 Eskom bulk tariff increases

In terms of the Multi Year Price Determination (MYPD) for Eskom's tariffs approved by the National Energy Regulator of South Africa (NERSA), a tariff increase of 9.4 per cent has been approved for the 2016/17 financial year. However NERSA has not yet approved and published guidelines on municipal electricity price increase for the 2016/17 financial year.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving financial sustainability.

5. Funding choices and management issues

Municipalities should carefully consider the costs associated with service delivery while keeping in mind affordability and inflation when setting revenue raising measures. Once again, approving tariffs that are far below levels representing the cost of providing the services would negatively impact on the financial sustainability of municipalities.

5.1 Employee related costs

The South African Local Government Bargaining Council recently entered into a three-year *Salary and Wage Collective Agreement* for the period 01 July 2015 to 30 June 2018. The agreement reached is as follows:

- 2015/16 Financial Year – 7 per cent
- 2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) + 1 per cent
- 2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent

Municipalities are advised to use this Salary and Wage Agreement preparing their 2016/17 MTREF budgets.

5.2 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published on 21 December 2015 by the Department of Cooperative Governance.

5.3 Cost containment measures

In the 2016 State of the Nation Address by the President, the cost containment measures announced by the Minister of Finance in 2013 were re-emphasised. It was highlighted that excessive and wasteful expenditure has been reduced, but there is still more to be done to cut

wastage. In addition the President announced some new measures which include, amongst others:

- Curtailment of overseas trips and the submission of strong motivations by those requesting permission to travel i.e. the benefit to the country needs to be proved ; and
- Institution of further restrictions on conferences, catering, entertainment and social functions.

The Minister of Finance announced further measures in his budget speech on 24 February 2016. The Mayors of municipalities were urged to join in eliminating wasteful expenditure in government.

The advice provided in MFMA Budget Circular (No. 58, 66, 70, 72, 74 and 75) on cost containment measures and elimination of non-priority spending is still applicable to municipalities. A separate MFMA Circular will be issued on cost containment measures. In addition National Treasury is firstly in a process of reviewing the National Treasury instruction on cost containment measures which was issued to accounting officers of departments and secondly, determining its applicability to local government. Once the process has been concluded, a Regulation on cost containment measures applicable to local government will be issued.

Municipalities were advised in MFMA Circular No. 70 to align their budgeting policies to the cost containment measures to the extent possible as approved by Cabinet in 2013. Municipalities are requested to table the cost containment measures in council and to submit evidence thereof to the National and Provincial Treasuries together with the budget documentation in terms of the MFMA. .

5.4 2016/17 MTREF budget assessment

The National Treasury has continuously advised municipalities in previous budget circulars on financial management issues to be considered when compiling budgets. The 2016/17 MTREF budget assessment will critically consider the following:

- Cost reflective tariffs;
- Appropriateness of budget assumptions;
- Provision for asset renewal and maintenance;
- Credibility and level of funding of the budget (funded or not funded); and
- Alignment of the budgets to municipality's plans.

Therefore municipalities must ensure that their 2016/17 MTREF addresses the items listed above and further submit the methodology applied in setting tariffs when submitting budget documentation to the National Treasury in terms of the MFMA.

6. Conditional Grant Transfers to Municipalities

6.1 Overspending of conditional grants

Expenses incurred against conditional grants should be made in line with the allocations stated in the Division of Revenue Act (DoRA) as required by the Municipal Budget and Reporting Regulations (MBRR) in supporting tables SA 18 and 19. Municipalities must therefore adopt their annual budget in line with the allocations made in the DoRA.

In instances where municipalities overspent against their budgeted programmes, own revenue source should be used against such expenditure items. This implies that a debtor cannot be raised against the transferring national officer's future allocations.

6.2 Criteria for the rollover of conditional grant funds

The criteria published in MFMA Budget Circular No. 75 are still applicable when considering rollover requests. Municipalities must submit the required information or application to National Treasury by 31 August 2016, if not, the application will not be considered.

When considering rollover requests from municipalities, all unspent cash backed grants should be classified only as "Cash and cash equivalents". This number must also reconcile with the cash flow statements. All conditional grants must be spent in line with the conditions for which they are set for. They must not be invested.

6.3 Payment procedure on conditional grants

Conditional grants are paid in line with the approved payment schedule and are captured and authorised three days in advance. These payments include revised payment schedules, amended payment schedules, and withheld payments and rollovers credit payments.

7. The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). Therefore **ALL** municipalities **MUST** use this version for the preparation of their 2016/17 Budget and MTREF.

Download Version 2.8 of Schedule A1 by clicking [HERE](http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx)

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

7.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury official as follows:

	Responsible NT officials	Tel. No.	Email
Eastern Cape	Templeton Phogole	012-315 5044	Templeton.Phogole@treasury.gov.za
	Matjatji Mashoeshoe	012-315 6567	Matjatji.Mashoeshoe@treasury.gov.za
Free State	Vincent Malepa	012-315 5539	Vincent.Malepa@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
	Katlego Mabiletsa	012-395 6742	Katlego.Mabiletsa@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Nomxolisi Mawulana	012-315 5460	Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Anthony Moseki	012-315 5174	Anthony.Moseki@treasury.gov.za
Northern Cape	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
North West	Sadesh Ramjathan	012-315 5101	Sadesh.Ramjathan@treasury.gov.za

	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge	012-315 5661	Vuyo.Mbunge@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format as set out in item 31 of Schedule A in the Municipal Budget and Reporting Regulations.

The National Treasury needs to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, ***those municipalities will be required to go back to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.***

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year reports for both the parent municipality and its entity or entities in that they are to produce:

- An annual budget, adjustment budget and monthly financial statements for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial statements for the parent municipality and all its municipal entities in the relevant formats.

The A Schedule that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and not the budget of the parent municipality only.

8. Budget process and submissions for the 2016/17 MTREF

8.1 Submitting budget documentation and schedules for 2016/17 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 31 March 2016, the final date of submission of the electronic budget documents and corresponding electronic returns is **Friday, 01 April 2016**. The deadline for submission of hard copies including council resolution is **Friday, 8 April 2016**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury ***within ten working days*** after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2016, the final date for such a submission is **Thursday, 14 July 2016**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 2.8) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA37) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- **schedules D, E and F specific for the entities;**
- signed budget locking certificate as found on the website;
- service level standards; and
- mSCOA implementation plan and progress to date.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za.

If the budget documents are too large to be sent via email (exceeds 4MB) please submit to lgbigfiles@gmail.com. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

All new municipalities must submit the 2016/17 MTREF as soon as it is adopted by the newly elected council.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above mentioned budget documentation, metropolitan municipalities must submit the Built Environment Performance Plan (BEPP) tabled in council on 31 May 2016 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

8.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. All returns are to be sent to lgdatabase@treasury.gov.za.

Municipalities are requested to submit returns for both the draft budget and the final adopted budget.

This will assist the National and provincial treasuries with the annual benchmark process. The aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

8.3 Municipal Standard Chart of Accounts (*mSCOA*)¹

The *mSCOA* Regulations apply to all municipalities and municipal entities with effect from 1 July 2017 and only seven months remain for preparation and implementation readiness as the 2017/18 MTREF budgets will all have to be aligned to *mSCOA*. It is critical for municipalities to start budgeting on *mSCOA* by September 2016 to go live on 01 July 2017.

Municipalities are reminded that the current reporting requirements will remain in place until the National Treasury considers the implementation of the *mSCOA* and the new reporting reforms are no longer a risk. Those who do not adhere to the prescribed reporting according to the MBRR and the submission of the Budget reform returns to the National Treasury Local Government database will be regarded as non-compliant for publication purposes (refer to paragraph 8.2).

Municipalities that are implementing the *mSCOA* must use the latest version of the *mSCOA* classification framework at the link below when compiling the 2016/17 MTREF.

<http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

The MBRR Schedules will remain as is until further notice.

8.4 General

Municipalities use external service providers' e-mails as a result of weak or poor Information and Communication Technology (ICT). The affected municipalities are urged to use official e-mail addresses linked to the institution; therefore they must address the ICT challenges experienced.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001

Phone 012 315 5009

Fax 012 395 6553

Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh

Chief Director: Local Government Budget Analysis

07 March 2016

¹ The Minister of Finance promulgated the Municipal Regulations on a Standard Chart of Accounts in government gazette Notice No. 37577 on 22 April 2014.

Annexure A – Changes to Schedule A1 – the ‘Excel formats’

As noted above, National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet/ Table	Amendment	Reason
1	A10	Cost of free basic services	Improve reporting of services provided including informal settlements.
2	SA1	Revenue foregone	Improve reporting on revenue foregone and cost of free basic services.
3	SA9	Provision of free basic services	To provide detailed breakdown of free basic services which links to A10.

Annexure B – Previous MFMA Circulars

Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55, 66, 67 and 70 with regards to the following issues:

1. Mayor's discretionary funds and similar discretionary budget allocation – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourage them (refer to MFMA Circular 51).
2. Unallocated ward allocations – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. New office buildings – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. Virement policies of municipalities – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. Providing clean water and managing waste water – Municipalities were reminded to include a section on 'Drinking water quality and waste water management' in their budget document (refer to MFMA Circular 54).
6. Renewal and repairs and maintenance of existing assets – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the required benchmarks set out in MFMA Circular 55 and 66.
7. Credit cards and debit cards linked to municipal bank accounts are not permitted – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).
8. Water and sanitation tariffs must be cost reflective - refer to MFMA Circular 66.
9. Solid waste tariffs – refer to MFMA Circular 70.
10. Variances between 4th Quarter section 71 results and annual financial statements – refer to Circular 67.
11. Additional In-Year reporting requirements – refer to MFMA Circular 67.
12. Appropriation statement (reconciliation: budget and in-year performance)- reference is made to circular 67. It came to the attention of National Treasury that a number of municipalities did not include the appropriation statement as part of their 2012/13 or 2013/14 annual financial statement. In terms of the Standards of GRAP 24 on the Presentation of Budget Information in Financial Statements, municipalities are required to present their original and adjusted budgets against actual outcome in the annual financial statements. This is considered an appropriation statement and the comparison between the budget and actual performance should be a mirror image of each other as it relates to the classification and grouping of revenue and expenditure as has been the case in a national and provincial context. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement.
13. Eliminating non-priority spending – The 2013 MTBPS emphasised the need for government to step-up its efforts to combat waste, inefficiency and corruption (refer to MFMA circular 70).
14. Council oversight over the budget process – refer to MFMA Circular 70.

Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 and 67 with regards to the following issues:

1. Accounting treatment of conditional grants: Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.
2. VAT on conditional grants: SARS has issued a specific guide to assist municipalities meeting their VAT obligations – **VAT 419 Guide for Municipalities**. To assist municipalities accessing this guide it has been placed on the National Treasury website at: <http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>
3. Interest received and reclaimed VAT in respect of conditional grants: Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
 - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
 - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions.
4. Appropriation of conditional grants that are rolled over – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).
5. Pledging of conditional grant transfers – the 2015 Division of Revenue Bill contained a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2017/18. The process of application as set out in MFMA Circular 51 remains unchanged.
6. Separate reporting for conditional grant roll-overs – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.
7. Payment schedule – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the primary banking details verified by National Treasury will be used for effecting transfers.
8. Conditional grant transfers/payments, the responsibilities of transferring and receiving authorities and the criteria for the rollover of conditional grants – It is important that the transfers made to municipalities' are transparent, and properly captured in the municipalities' budgets. MFMA Circular no: 67 in this regard refers. The criterion for the rollover of conditional grants is stipulated in MFMA Circular no: 51.

MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 with regards to the following issues:

1. Budgeting for revenue and 'revenue foregone' – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition

of 'revenue foregone' and how it is distinguished from 'transfers and grants' is explained in MFMA Circular 51.

2. Preparing and amending budget related policies – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).
3. 2013/14 MTREF Funding Compliance Assessment – All municipalities were required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2015/16 budgets (refer to MFMA Circular 55).
4. Tabling a funded budget - It is critical that municipalities adopt and implement funded budgets as per Section 18 of the MFMA. Tables A7 and A8 which if completed correctly by the municipality, it will provide most of the information required to evaluate whether a municipality's operating and capital budgets are **funded** or not.



Cost Containment Measures

Purpose

Section 62(1)(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of the legal framework, the elected councils and accounting officers are required to institute appropriate measures to ensure that the limited resources and public funds are appropriately utilized to ensure value for money is achieved.

The purpose of this Circular is to guide municipalities and municipal entities on cost containment measures that must be implemented in an effort to address the impact of the country's economic challenges and to promote growth, address unemployment and equality, amongst others.

Background

The national government has been aware of the need to contain costs and Cabinet resolved that all spheres of government, including municipalities and municipal entities **must implement measures to contain operational costs and eliminate all non-essential expenditure.**

In the 2016 State of the Nation Address, cost containment measures were re-emphasised. It was highlighted that excessive and wasteful expenditure has to be reduced, and that increased action be taken to manage unnecessary expenditure. The following measures were among those announced:

- Curtailment of overseas trips;
- The submission of strong motivation to MM's, Mayors and, where necessary, oversight mechanisms at local, provincial and national spheres of Government by those requesting permission to travel either locally or abroad: i.e. their detailed report including research which argues the necessity of the trip and the benefit the country will achieve in undertaking the journey;
- The institutionalization of further restrictions on conferences, catering, entertainment and social functions.

In reinforcing the above, the Minister of Finance also announced further cost containment measures in his budget speech on 24 February 2016, and urged Mayors of municipalities to exercise and oversee the elimination of wasteful expenditure in

government. SALGA supported the call for cost containment measures to be implemented in municipalities as per the Budget Forum engagements and commitments.

Municipalities must make clear and quantified commitments in this regard when tabling their upcoming budgets, and to reference these commitments when submitting budget documentation to the National and Provincial Treasuries, as required by the MFMA.

Annexure A of this circular presents cost containment measures that accounting officers and chief finance officers must consider in order to contain operational costs and eliminate non-essential expenditure. In addition, municipalities are advised to refer to MFMA Budget Circular No. 70 and other relevant Circulars on the elimination of non-priority spending. (<http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>).

Enforcement of cost containment measures

SALGA recently expressed concern over the lack of enforcement of such measures and municipal councils are herewith reminded of Section 171(1) of the MFMA whereby the accounting officer of a municipality commits an act of financial misconduct if that accounting officer deliberately or negligently contravenes a provision of the Act, or fails to comply with a duty imposed by the Act on the accounting officer of the municipality.

Failure to fulfill the duty outlined in section 62(1) (a) of the MFMA may result in the accounting officer committing an act of financial misconduct and that disciplinary or criminal proceedings are instituted against any official who has allegedly committed an act of financial misconduct or an offence in terms of chapter 15. The accounting officer also has a duty to ensure that unauthorized, irregular or fruitless and wasteful expenditure and other losses are prevented.

In addition, section 167 of the MFMA provides that a municipality may only remunerate its office bearers within the parameters set out in that section. In particular, sub-section 167(2) provides that any benefit paid that is outside the parameters set out in subsection (1) is irregular expenditure and must be recovered from the political office-bearer concerned.

Details of precisely what a municipality may pay or remunerate its political office bearers are set out in the Notices issued in terms of the Political Office Bearers Act by the Minister of Cooperative Governance and Traditional Affairs.

Municipalities are reminded that the National Treasury will soon be conducting municipal budget benchmark engagements with non-delegated municipalities during which all municipal budgets will be assessed against the cost containment measures outlined in this Circular. Provincial Treasuries will be conducting similar engagements and budget assessments with delegated municipalities.

Consideration has been given to the lack of enforcement measures and therefore it is envisaged that regulations will be issued to align these measures with financial misconduct regulations. Disclosure of cost containment measures applied by the municipality and entity must be included in the Municipal Budget and Annual Report. Measures implemented and regular reports must be submitted to the Municipal Public

Accounts Committee for review and recommendations to Council on additional measures to be taken.

The contents of this Circular has been shared with the office of the Auditor-General for their application, scrutiny and assessment.

Conclusion

It is important that the accounting officer ensures that the content of this Circular is brought to the attention of the Municipal Council and all other relevant officials within municipalities and municipal entities. It is recommended that:

- Municipalities adopt this Circular together with their annual budgets;
- Municipalities are advised to review other finance related policies to ensure consistency with this Circular;
- Municipalities implement the circular by creating the appropriate oversight mechanisms to monitor cost containment measures;
- Implementation of such measures will assist in ensuring that the provisions of sections 62 and 167 of the MFMA are complied with to ensure that reasonable steps are taken for public resources to be used effectively, efficiently, economically and in the best interests of the local community.

Any queries relating to municipalities preparation of municipal budgets in line with the cost containment measures should be directed to the respective National or Provincial Treasury official responsible for monitoring the municipality's budget. The names of these officials can be obtained from MFMA Circular 79 and / or other related MFMA Circulars. This Circular must be tabled before the municipal council for adoption together with the 2016/17 MTREF budget.

Issued on behalf of:

Malijeng Ngqaleni
Intergovernmental Relations

Kenneth Brown
Chief Procurement Officer

Jayce Nair
Acting Accountant-General

Contact



Post	Private Bag X115, Pretoria 0001
Phone	012 315 5850
Fax	012 315 5230
Email – General	mfma@treasury.gov.za
Website	www.treasury.gov.za/mfma

TV PILLAY
CHIEF DIRECTOR: MFMA IMPLEMENTATION
30 MARCH 2016

Annexure A – Cost Containment Measures

Cabinet resolved, on 23 October 2013 that cost containment measures must be implemented to eliminate wasteful expenditure, reprioritize spending and ensure savings on the following focus areas among others; engagement of consultants, travel and subsistence costs, issuing of credit cards, accommodation costs, office furnishing costs, advertising or sponsorship costs, catering and events related costs.

It is prudent that Municipalities consider consultation with its employees and through public participation to obtain input and consideration from affected stakeholders such as communities, ratepayers, businesses, and so on which may prove to be beneficial when facilitating the implementation of cost containment policies and actions.

Municipalities are advised to ensure appropriate monitoring and reporting on such cost saving measures is instituted for ease of reporting to management and council on progress on a regular basis. The internal audit unit of municipalities must be copied with such reports.

1. Engagement of Consultants

- Accounting Officers must only contract with consultants after a gap analysis report has confirmed that the municipality does not have the requisite skills or resources in its permanent employment to perform the services required.
- Evidence of acute planning of the project must be visible to all relevant persons including the administration and political oversight mechanisms in place at the municipality.
- Consultants, including construction and infrastructure related services, must only be remunerated at the rates equal to or below those:
 - determined in the “Guidelines on fees for audits done on behalf of the Auditor-General South Africa”, issued by the South African Institute of Chartered Accountants (SAICA);
 - set out in the “Guide on Hourly Fee Rates for Consultants”, by the Department of Public Service and Administration (DPSA); or
 - Prescribed by the body regulating the profession of the consultant.
- Ensure an exacting “specification” of the work to be accomplished accompanies the tender and is used as a monitoring tool, are appropriately recorded and monitored.
- Ensure that contracts for consultants include retention and penalty clauses for poor performance and in this regard against the above specification, accounting officers must invoke such clauses, where deemed necessary.
- It is mandatory that accounting officers of municipalities and municipal entities conclude on the best “value for money”, i.e. matching fees against quality and against benchmarked practices.
- Accounting officers of municipalities and municipal entities must appoint consultants on a time and cost basis with specific start and end dates.
- Travel and subsistence costs for the appointment of consultants must be in accordance with the travel policy of government and the contract price specifies all travel & subsistence costs.

- If travel and subsistence costs for appointed consultants are exclusive of the contract, the costs must be in accordance with the following provisions:
 - a) Hotel accommodation may not exceed the amount mentioned in this Circular;
 - b) Only economy class air tickets may be purchased for flights;
 - c) Only group B vehicles or lower may be hired for engagements, as mentioned in this Circular;
 - d) Kilometres claimed for the use of private vehicles may not exceed the rates approved by the National Department of Transport, as updated from time to time.
- Municipalities are urged to develop consultancy reduction plans.
- Undertake all engagements of consultants in accordance with the SCM Regulations and the municipality's SCM policy.

2. Travel and subsistence

The National Treasury, on behalf of all three spheres of government, has negotiated improved upfront discounts for flights as well as discounted accommodation rates. Therefore municipalities and municipal entities are requested to utilize these agreements to assist in their respective cost containment measures, unless they can negotiate lower air travel rates or utilize other service providers that offer lower rates.

Net and Non-Commissionable Rates

All rates offered to Government as of 1 April 2016 will be net and non-commissionable. This will include the informal accommodation market e.g. Guest Houses and Bed & Breakfast establishments.

Rebates, Overrides, Volume based income

In the spirit of transparency, the OCPO is taking a firm position on rebates, overrides or any volume driven target incentives being paid by suppliers to Travel Management Company (TMC). As of 1 April 2016 these payments and the practice of overrides is to discontinue for Government business.

2.1 National Travel Policy

The Treasury will implement a Government Travel Policy as of 1 April 2016. This will be available on the OCPO's website:

(http://ocpo.treasury.gov.za/Buyers_Area/Legislation/Pages/default.aspx)

2.2 Air Travel

- Treasury has negotiated with the two "Full Service Carriers", i.e. SAA and BA for discounted rates for government officials for domestic air travel. (These rates are not applicable for International Air Travel.).
- For SAA, the discounts range from 5% (L class) up to 30% (Y Class) for Economy Class tickets; and 10% (D Class) up to 26% (C Class) for Business Class tickets. Please note that business class is not encouraged, however where a single flight exceed 5 hours, consideration may be applied.

- For BA the discounts range from 10% (O, Q class) up to 25% (Y Class) for Economy Class tickets; and 20% (J Class) for Business Class tickets. Please note that business class is not encouraged, however where a single flight exceed 5 hours, consideration may be applied.
- Treasury will be entering into a short-term Corporate Agreement from 1 April 2016 to 30 September 2016 in the interim, where after the agreements will be reviewed with a view of longer term applicability.
- The premise of Best Fare on the Day will be implemented making full use of the negotiated Government Corporate Agreements with SAA and BA Comair. Quotations are to be obtained from at least SAA and BA Comair before issue. Other Low Cost Carriers may also be requested for quotations. Please note that all discounted rates are subject to class availability.
- Corporate agreements with SAA and BA/Comair will be made available to TMCs that are currently contracted to Government. Should the municipal TMC have not been contacted by the full service carrier representative, they are to inform National Treasury with the agents name; physical address, contact name, email address and IATA number. Upon receipt of the information, the representatives of the full service carriers will ensure that the TMC is given access to the deal code. The TMC must have an authenticated IATA number.
- Accounting officers of municipalities and municipal entities are advised to include a clause in their respective documents that travel agencies are only permitted to make booking arrangements on behalf of municipalities and municipal entities in line with this Circular. Current arrangements need to be updated and amended to reflect these changes.
- Disabled persons can be accommodated in economy class, however, in extremely exceptional and rare cases an Accounting Officer may approve, with evidence, other than economy class air travel.

2.3 Domestic Hotel Accommodation

National Treasury has negotiated maximum allowable rates with four hotel groups. A non-exclusive MOU is being entered into with the hotels over a period of six months from 1 April to 30 September 2016 while National Treasury prepares for an open bid process. The hotels are as follows, Premier Group, Protea Hotels, City Lodge and Tsogo Sun. The instruction to travel agents must be to obtain quotes from each of the four hotels; however it is not necessarily limited to them as accommodation depends on availability, locality and rates, which could be lower. Competition and cost effectiveness must remain a key principle.

Table 1: Rates set for Domestic Hotel Accommodation

Accommodation Grid			
Voucher Includes	BAND 1	BAND 2	BAND 3
	Room Only	Bed & Breakfast	Dinner, Bed and Breakfast
	Tourism Levy	Tourism Levy	Tourism Levy
	VAT	VAT	VAT
			2 x soft Drink at Dinner
Graded Hotel	BAND 1	BAND 2	BAND 3
1 Star property	R580.00	R710.00	R855.00
2 Star property	R900.00	R1 030.00	R1 230.00
3 Star property	R1,100.00	R1,200.00	R1,400.00
4 Star property	R1,250.00	R1,350.00	R1,550.00
5 Star property	R2,100.00	R2,200.00	R2,500.00
Bed & Breakfast or Guest house	BAND 1	BAND 2	BAND 3
1 Star property	-	R180.00	R270.00
2 Star property	-	R250.00	R350.00
3 Star property	-	R400.00	R520.00
4 Star property	-	R600.00	R750.00
5 Star property	-	R800.00	R975.00
S&T Allowance	BAND 1	BAND 2	BAND 3
Breakfast	R120.00	-	-
Lunch	R120.00	R120.00	-
Dinner	R150.00	R150.00	-
Total as per TP	R390.00	R270.00	-
S&T Claims accepted based on Travel Policy, detail include Parking, Laundry and Wi Fi			
Important Note: All other costs incurred are for the individuals account.			
Note: Consideration should be given to include such a table in policies.			

- Accounting officers must ensure that overnight accommodation is limited to instances where the distance travelled by road by the employee exceeds 500 kilometres to and from the destination (return journey).

2.4 Vehicle Hire

- Municipalities are encouraged to continue considering their own fleet first, where viable, prior to hiring of vehicles;
- Notwithstanding the provisions above, all employees must make use of shuttle services if the cost of such a service is below the cost of hiring a vehicle.
- Accounting officers must also consider making use of shuttle services if the cost of kilometres claimable by the employee and the cost of parking are higher than the shuttle services.
- Ensure the hiring of vehicles from a category below Group B or an equivalent class. Accounting officers may permit employees to accept up-graded group of

hired vehicles if such an up-grade is offered for free or at a lower charge than Group B.

- Vehicle travel claims by employees of municipalities and municipal entities must be restricted to the actual distance travelled in excess of the normal distance from the employee's residence to his or her place of work or as may be negotiated using a motor vehicle allowance scheme.

3 Credit Cards

The use of credit and debit cards was addressed in an earlier MFMA Circular.

A bank, or any other institution, may not issue credit cards or debit cards linked to a bank account of a municipality or a municipal entity to any councillors, entity board members, municipal or entity officials or any other person. The issuing and use of such cards be it for official purposes:

- contravenes section 11 and 85 of the MFMA as there is no way of ensuring that all purchases made on the card are in accordance with the items listed in the sections or as prescribed;
- contravenes section 167 of the MFMA which provides that any bursary, loan, advance or other benefit paid to a municipal councillor otherwise than in accordance with the provisions of the Remuneration of Public Office Bearers Act constitutes irregular expenditure;
- contravening section 15 of the MFMA by incurring expenditure not authorised in an approved budget;
- non-compliance with section 164 of the MFMA which provides that no municipality or municipal entity may make loans to councillors or officials of the municipality, directors or officials of the entity or members of the public;
- non-compliance with the supply chain management regulations; and
- undermines efforts to safeguard municipal funds, combat fraud and corruption, as well as other irregular practices.

While the use of petrol cards or garage cards for municipal vehicles is permitted, it must be utilised in accordance with an appropriate policy and related procedures to avoid misuse thereof. Cost containment measures should be applied in managing and planning trips.

Where officials or councillors incur expenses in relation to official municipal activities, they should use their personal credit cards or cash, and request reimbursement from the municipality in accordance with the relevant municipal policy and processes. Alternatively, the municipality should make arrangements with the service provider that the expenditure be settled directly by the municipality.

4 Catering costs

- **Do not incur catering expenses for any meetings where only municipal officials are in attendance.** Notwithstanding the above, the accounting officer may incur catering expenses for the following, provided that such lasts for five (5) continuous hours or more:
 - a) The hosting of conferences, workshops, courses, forums, recruitment interviews, training courses, hearings;

- b) Meetings related to commissions or committees of inquiry; or
- c) Meetings hosted by the board of directors of municipal entities, including governance committee meetings.
- **Ensure that entertainment allowances of qualifying officials do not exceed two thousand rand (R2 000) per person per financial year. The National Treasury may periodically review this amount.**
- Do not incur expenses on alcoholic beverages.
- Ensure that team building and social functions, including year-end functions, are not financed from the municipal budgets or by any suppliers or sponsors.
- Notwithstanding the above, accounting officers may incur no more than the petty cash allocation or limitations on expenditure from their respective budgets to host farewell functions to employees who are either:
 - (a) proceeding on retirement due to ill health; or
 - (b) proceeding on retirement after reaching the qualifying age limit of a minimum of ten (10) or more years working for the public service.
- Accounting officers and accounting authorities may **not** host farewell functions for employees who have:
 - (a) been dismissed;
 - (b) elected to resign or leave by accepting severance packages; or
 - (c) Approached the end of their contractual term.

5 Events, advertising and sponsorships

- Eliminate wasteful expenditure on events, advertising in magazines, television, newspapers etc. where the municipality can use other cost effective means such as websites to market the institution or properly publicise the matters or events under consideration.
- Memorabilia, gifts and other novelties should be of token value only and should only be offered by municipalities and municipal entities in order to acknowledge support or a visit or attendance by a dignitary in connection with a benefit to the local community; to reciprocate the giving of a similar token gift by another organisation; or similar but in all cases there must be an identifiable benefit to the community.
- Limit or stop all unnecessary expenditure on matters such as printing of shirts, hosting of sporting events, festivals and other associated events, cruises, lavish functions, and extraordinary costs associated with visits of dignitaries or induction of new councillors.

6 Conferences, meetings, study tours, etc.

- Employees of municipalities and municipal entities may attend conferences hosted by professional bodies or non-governmental institutions (external conferences) held within the borders of South Africa provided that expenses related to their attendance **do not exceed two thousand five hundred rand (R2 500) per person per day.** The number of municipal officials attending such conferences and workshops must be limited, see below. The National Treasury may periodically review this amount.

- Employees must make every effort to take advantage of early registration discounts by seeking the required approvals to attend well in advance of the conference as it relates to their area of work. No late registration is acceptable.
- Conferences abroad must be limited to its ultimate minimum or none at all.
- Utilise municipal and/or provincial office facilities for conferences, meetings, strategic planning sessions etc. where an appropriate venue exists within the municipal jurisdiction.
- Limit or stop overseas trips and the delegations going on such trips unless a tangible and clear benefit to the local community and performance of essential service provision can be established beforehand.
- The number of employees travelling to conferences or meetings on official duty for the same matter is limited to three (3) employees, unless otherwise approved in advance by the relevant accounting officer, having due regard to the cost containment measures.
- Similar to the above, the number of employees travelling by air to other centres to attend an official engagement on the same matter is also limited to three (3) employees, unless otherwise approved in advance by the relevant accounting officer, having due regard to the cost containment measures.

7 Office furnishing

- Municipalities should exercise due precaution in refurbishing offices, purchasing equipment, etc. especially when new persons are elected or appointed. Use of existing facilities and equipment is encouraged.
- Office furnishing, when required, should be contained to minimal costs, avoiding elaborate and expensive furniture or equipment.

8 Staff study, perks and suspension costs

- Training attended by employees and councillors of municipalities and municipal entities may only be attended at pre-approved service providers to ensure sufficient quality of training and obtain value for money.
- Expenditure associated with overseas study tours by councillors or officials must be reduced and preferably stopped.
- Encourage staff to take time off to make up for overtime worked.
- Planned overtime must be submitted to management for consideration on a monthly basis.
- Unplanned overtime worked must be motivated and approved by management.
- Costs associated with long-standing staff suspensions and legal costs associated with not following due processes when suspending and dismissing staff must be eliminated.
- Constant management of staff, improvements in productivity levels and feedback must be provided to all staff.

9 Cost containment on other related expenditure items

- Accounting officers of municipalities and municipal entities are advised to ensure that all commodities and products that the National Treasury designated as transversal contracts are utilised to benefit from savings where lower prices or rates have been negotiated.

- Periodic or quarterly threat assessments against councillors and key officials should be undertaken by the appropriate authority (SAPS) and reported to the Speakers Office. Approval for security measures must be informed by such reports, if paid for from municipal funds. The use of metropolitan traffic officers for such purposes should be avoided.
- Municipal funds may not be used to fund election campaign activities, including the provision of supporting material, clothing, food, inducements to vote either as part of, or during election rallies.
- Printing of documents should carefully considered be back-to-back and use of colour printing for graphs only, while use of electronic means should be preferred.
- Review and introduce limits on municipal staff telephones and limiting private call to a reasonable amount.
- Every effort must be made to recover debt from consumers before write-off. Municipalities to avoid the excessive usage of debt collectors and improve its internal capacity for debt collection.
- Ensure synergy between municipal divisions or departments to avoid duplication of processes and efforts.
- Where possible the warranties on vehicle and computer equipment should be extended instead of procuring new ones.
- Labour saving devices should be shared to optimize the capacity utilization of each device.
- Purchasing of newspapers and other publications for municipal employees to limited and stopped.
- Municipalities should ensure that awareness is raised with municipal staff so that a high degree of energy saving measures can be introduced, e.g. air-conditioning and lights in buildings are switched off at night and when offices are not in use.
- All other cost containment measures introduced by council are also encouraged and supported.

6. Service Level Standards

Langeberg Municipality(WC 026) - Schedule of Service Delivery Standards Table	
Description	
Standard	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	One removal per week
Premise based removal (Business Frequency)	one- two removals per week
Bulk Removal (Frequency)	two - three removals per week
Removal Bags provided(Yes/No)	Yes but in some areas we already provide 240Lt wheelie bins.
Garden refuse removal Included (Yes/No)	No. Provide skips in some areas for Garden refuse.
Street Cleaning Frequency in CBD	Daily
Street Cleaning Frequency in areas excluding CBD	Once per week
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	As needed
Recycling or environmentally friendly practices(Yes/No)	Yes- recycling at source and the municipality runs a Material Recovery Facility (MRF)
Licenced landfill site(Yes/No)	
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	72.3 Blue drop score
Is free water available to all? (All/only to the indigent consumers)	No, only to indigents
Frequency of meter reading? (per month, per year)	per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	Longer period
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	until actual reading is received (in exceptional cases)
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	6
Up to 5 service connection affected (number of hours)	6
Up to 20 service connection affected (number of hours)	6
Feeder pipe larger than 800mm (number of hours)	N/A
What is the average minimum water flow in your municipality?	1 m/s
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty water meters? (days)	7 days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	98%
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
How much do you estimate is the cost saving in utilizing the ripple control system?	R 720 000
What is the frequency of meters being read? (per month, per year)	Per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Longer period
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	until actual reading is received
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	one day
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	2 days
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)	10 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	20 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	10 days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	40 days
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	Yes
To what extend do you subsidize your indigent consumers?	100%
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	3 Hours
Sewer blocked pipes: Large pipes? (Hours)	3 Hours
Sewer blocked pipes: Small pipes? (Hours)	3 Hours
Spillage clean-up? (hours)	6 Hours
Replacement of manhole covers? (Hours)	8 Hours

Langeberg Municipality(WC 026) - Schedule of Service Delivery Standards Table	
Description	
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	4 Hours
Time taken to repair a single pothole on a minor road? (Hours)	4 Hours
Time taken to repair a road following an open trench service crossing? (Hours)	8 Hours
Time taken to repair walkways? (Hours)	6 Hours
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	The service level as indicated in the agreement
Do you have any special rating properties? (Yes/No)	No
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	No
Are the financial statement outsourced? (Yes/No)	No
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balalnce?	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	50days
Is there advance planning from SCM unit linking all departmental plans quaterly and annually including for the next two to three years procurement plans?	No
Administration	
Reaction time on enquiries and requests?	
Time to respond to a verbal customer enquiry or request? (working days)	It vary's from immediate to 1 day or at the most 2 days
Time to respond to a written customer enquiry or request? (working days)	10 days
Time to resolve a customer enquiry or request? (working days)	10 days
What percentage of calls are not answered? (5%,10% or more)	1%
How long does it take to respond to voice mails? (hours)	No voice mails accepted
Does the municipality have control over locked enquiries? (Yes/No)	Yes
Is there a reduction in the number of complaints or not? (Yes/No)	Vary
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	2 days
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	±5m
How long does it take to renew a vehicle license? (minutes)	±5m
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	±5m, if a customer got all the required documentation
How long does it take to de-register a vehicle? (minutes)	±5m
How long does it take to renew a drivers license? (minutes)	±5m
What is the average reaction time of the fire service to an incident? (minutes)	±25m, depending on travel distance
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	No ambulance service - Province run this service
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	No ambulance service - Province run this service
Economic development	
How many economic development projects does the municipality drive?	6 projects
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	2 project
What percentage of the projects have created sustainable job security?	25% Indirect created in toursm sector
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	yes
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	No but it's available on the municipal website
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

7. Budget Schedules

WC026 Langeberg - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Financial Performance										
Property rates	30 150	32 678	34 814	39 064	40 404	40 404	40 404	43 585	46 929	50 273
Service charges	276 233	294 331	334 215	368 516	368 831	368 831	368 831	396 961	425 573	451 446
Investment revenue	3 306	2 844	3 222	3 540	3 540	3 540	3 540	4 609	4 649	4 689
Transfers recognised - operational	78 983	75 037	82 859	75 992	86 735	86 735	86 735	122 459	121 545	124 483
Other own revenue	27 107	32 310	51 079	39 928	51 722	51 722	51 722	55 147	58 567	62 023
Total Revenue (excluding capital transfers and contributions)	415 780	437 200	506 190	526 439	551 232	551 232	551 232	622 762	657 262	692 913
Employee costs	119 879	129 233	138 554	159 970	160 097	160 097	160 097	173 828	183 706	196 276
Remuneration of councillors	7 099	7 714	8 331	8 858	8 858	8 858	8 858	9 471	10 135	10 844
Depreciation & asset impairment	16 814	20 530	34 125	21 745	34 745	34 745	34 745	27 548	30 873	37 975
Finance charges	7 264	8 458	9 348	8 666	8 666	8 666	8 666	7 945	7 862	7 758
Materials and bulk purchases	176 635	184 991	213 946	241 735	241 735	241 735	241 735	258 736	271 277	281 283
Transfers and grants	—	—	120	126	126	126	126	134	142	151
Other expenditure	78 622	80 765	111 560	113 178	133 680	133 680	133 680	166 653	169 545	173 969
Total Expenditure	406 313	431 691	515 985	554 278	587 907	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit)	9 466	5 509	(9 795)	(27 839)	(36 675)	(36 675)	(36 675)	(21 555)	(16 279)	(15 343)
Transfers recognised - capital	24 405	25 490	22 719	29 222	30 141	30 141	30 141	21 820	20 546	20 616
Contributions recognised - capital & contributed assets	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Capital expenditure & funds sources										
Capital expenditure	52 169	51 858	52 531	51 624	58 674	58 674	58 674	53 236	61 259	52 672
Transfers recognised - capital	24 405	25 490	22 719	29 222	30 141	30 141	30 141	21 820	20 546	20 616
Public contributions & donations	—	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—	—
Internally generated funds	27 764	26 368	29 813	22 402	28 532	28 532	28 532	31 416	40 713	32 056
Total sources of capital funds	52 169	51 858	52 531	51 624	58 674	58 674	58 674	53 236	61 259	52 672
Financial position										
Total current assets	130 822	134 639	146 243	135 089	144 090	144 090	144 090	177 949	158 947	156 613
Total non current assets	501 018	534 146	584 761	603 074	597 124	597 124	597 124	622 162	652 508	667 164
Total current liabilities	74 942	76 336	96 507	71 869	69 331	69 331	69 331	99 212	100 275	100 850
Total non current liabilities	83 008	104 440	133 564	98 634	98 634	98 634	98 634	127 386	133 399	139 874
Community wealth/Equity	473 890	488 010	500 934	567 660	573 248	573 248	573 248	573 513	577 781	583 053
Cash flows										
Net cash from (used) operating	55 721	45 983	74 863	53 715	62 400	62 400	62 400	77 278	36 297	43 842
Net cash from (used) investing	(55 300)	(52 681)	(50 137)	(49 624)	(56 674)	(56 674)	(56 674)	(52 686)	(60 709)	(52 122)
Net cash from (used) financing	(3 054)	(3 387)	(3 289)	(2 414)	(2 414)	(2 414)	(2 414)	(7 909)	(3 311)	(3 200)
Cash/cash equivalents at the year end	71 282	61 197	82 634	68 946	85 946	85 946	85 946	102 629	74 906	63 426
Cash backing/surplus reconciliation										
Cash and investments available	71 373	61 307	82 755	69 071	86 071	86 071	86 071	102 754	75 041	63 571
Application of cash and investments	12 257	11 489	26 827	4 434	10 965	10 965	10 965	49 495	32 289	14 894
Balance - surplus (shortfall)	59 116	49 817	55 928	64 637	75 107	75 107	75 107	53 259	42 753	48 677
Asset management										
Asset register summary (WDV)	496 965	529 255	563 526	598 199	592 249	592 249	617 937	617 937	648 323	663 019
Depreciation & asset impairment	16 814	20 530	34 125	21 745	34 745	34 745	27 548	27 548	30 873	37 975
Renewal of Existing Assets	25 893	35 672	11 946	20 863	32 673	32 673	32 673	6 588	15 490	23 036
Repairs and Maintenance	12 098	14 758	14 486	26 594	20 444	20 444	18 574	18 574	19 573	20 684
Free services										
Cost of Free Basic Services provided	—	—	—	—	—	—	—	—	—	—
Revenue cost of free services provided	22 891	26 909	30 090	38 993	37 843	37 843	37 843	37 941	40 378	42 834
Households below minimum service level										
Water:	6	6	6	7	7	7	7	7	7	7
Sanitation/sewerage:	3	3	3	3	3	3	3	3	3	3
Energy:	1	2	2	2	2	2	2	2	2	2
Refuse:	7	7	7	7	7	7	7	7	7	7

WC026 Langeberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
Governance and administration		71 621	73 440	85 559	82 973	90 998	90 998	96 462	102 709	109 799
Executive and council		714	418	810	251	605	605	444	153	162
Budget and treasury office		67 407	70 825	79 952	80 237	87 861	87 861	94 318	100 751	107 725
Corporate services		3 499	2 196	4 796	2 485	2 532	2 532	1 700	1 806	1 912
Community and public safety		35 108	40 127	50 699	34 582	51 251	51 251	86 217	82 667	82 223
Community and social services		9 306	7 829	8 851	10 842	10 978	10 978	11 378	9 945	10 539
Sport and recreation		214	525	876	295	365	365	391	415	440
Public safety		7 418	14 565	26 065	16 998	23 508	23 508	25 059	26 613	28 183
Housing		18 170	17 208	14 907	6 448	16 400	16 400	49 388	45 694	43 061
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 828	2 631	3 307	11 688	10 090	10 090	6 990	22 278	23 379
Planning and development		1 664	2 072	2 711	3 597	3 645	3 645	4 001	2 381	2 522
Road transport		1 024	404	318	7 835	6 277	6 277	2 809	19 706	20 655
Environmental protection		139	155	278	256	168	168	180	191	202
Trading services		330 629	346 492	389 344	426 417	429 034	429 034	454 913	470 154	498 127
Electricity		236 579	249 716	283 721	315 560	313 619	313 619	335 922	356 464	376 516
Water		35 056	48 863	56 263	45 759	43 391	43 391	52 046	49 340	52 322
Waste water management		35 298	28 994	29 243	34 654	46 003	46 003	36 022	34 019	36 228
Waste management		23 695	18 920	20 117	30 444	26 022	26 022	30 923	30 331	33 061
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	440 185	462 690	528 909	555 661	581 374	581 374	644 581	677 808	713 529
Expenditure - Standard										
Governance and administration		62 872	72 211	74 840	87 761	91 838	91 838	97 150	103 153	110 017
Executive and council		24 828	25 784	26 817	32 092	32 698	32 698	34 894	37 364	40 030
Budget and treasury office		18 570	24 823	24 212	30 523	33 794	33 794	34 043	36 250	38 575
Corporate services		19 474	21 604	23 811	25 146	25 346	25 346	28 213	29 539	31 412
Community and public safety		46 950	48 861	84 380	64 769	82 878	82 878	116 951	117 748	119 797
Community and social services		15 248	20 759	17 608	23 725	23 655	23 655	23 234	24 771	26 316
Sport and recreation		2 878	3 388	3 355	4 161	4 161	4 161	4 484	4 894	5 375
Public safety		15 885	21 473	32 929	27 288	35 288	35 288	36 724	39 070	41 521
Housing		12 940	3 241	30 489	9 595	19 775	19 775	52 509	49 013	46 584
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		34 313	35 908	39 655	44 126	49 575	49 575	52 244	53 871	60 431
Planning and development		7 535	7 550	9 578	11 634	13 177	13 177	12 832	11 792	12 554
Road transport		14 682	16 096	16 574	18 072	21 972	21 972	23 399	24 907	29 503
Environmental protection		12 095	12 262	13 503	14 419	14 426	14 426	16 014	17 171	18 373
Trading services		262 178	274 711	317 110	357 622	363 615	363 615	377 971	398 769	418 012
Electricity		198 833	210 477	237 257	282 070	273 564	273 564	290 147	304 697	316 610
Water		29 232	29 426	31 107	37 302	37 552	37 552	41 868	45 228	48 709
Waste water management		11 308	12 001	13 000	13 910	15 160	15 160	18 810	19 717	20 899
Waste management		22 805	22 807	35 746	24 339	37 339	37 339	27 146	29 127	31 793
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	406 313	431 691	515 985	554 278	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit) for the year		33 872	30 998	12 924	1 383	(6 534)	(6 534)	265	4 267	5 273

WC026 Langeberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
Municipal governance and administration		71 621	73 440	85 559	82 973	90 998	90 998	96 462	102 709	109 799
Executive and council		714	418	810	251	605	605	444	153	162
Mayor and Council		718	408	491	249	603	603	141	150	159
Municipal Manager		(4)	10	319	2	2	2	303	3	3
Budget and treasury office		67 407	70 825	79 952	80 237	87 861	87 861	94 318	100 751	107 725
Corporate services		3 499	2 196	4 796	2 485	2 532	2 532	1 700	1 806	1 912
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		386	658	936	940	940	940	-	-	-
Property Services		2 049	731	2 951	957	705	705	754	801	848
Other Admin		1 064	807	909	588	888	888	946	1 005	1 064
Community and public safety		35 108	40 127	50 699	34 582	51 251	51 251	86 217	82 667	82 223
Community and social services		9 306	7 829	8 851	10 842	10 978	10 978	11 378	9 945	10 539
Libraries and Archives		7 822	6 366	7 642	9 454	9 454	9 454	9 963	8 441	8 947
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		1 155	801	849	1 027	1 163	1 163	1 031	1 095	1 159
Cemeteries & Crematoriums		329	609	360	361	361	361	385	409	433
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		-	53	-	-	-	-	-	-	-
Sport and recreation		214	525	876	295	365	365	391	415	440
Public safety		7 418	14 565	26 065	16 998	23 508	23 508	25 059	26 613	28 183
Police		-	-	-	-	-	-	-	-	-
Fire		53	83	203	63	63	63	68	72	76
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		7 365	14 482	25 862	16 934	23 444	23 444	24 992	26 541	28 107
Housing		18 170	17 208	14 907	6 448	16 400	16 400	49 388	45 694	43 061
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 828	2 631	3 307	11 688	10 090	10 090	6 990	22 278	23 379
Planning and development		1 664	2 072	2 711	3 597	3 645	3 645	4 001	2 381	2 522
Economic Development/Planning		965	984	1 452	1 494	1 542	1 542	1 759	-	-
Town Planning/Building enforcement		699	1 088	1 259	2 103	2 103	2 103	2 242	2 381	2 522
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		1 024	404	318	7 835	6 277	6 277	2 809	19 706	20 655
Roads		1 024	404	318	7 835	6 277	6 277	2 809	19 706	20 655
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		139	155	278	256	168	168	180	191	202
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		139	155	278	256	168	168	180	191	202
Trading services		330 629	346 492	389 344	426 417	429 034	429 034	454 913	470 154	498 127
Electricity		236 579	249 716	283 721	315 560	313 619	313 619	335 922	356 464	376 516
Electricity Distribution		236 579	249 716	283 721	315 560	313 619	313 619	335 922	356 464	376 516
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		35 056	48 863	56 263	45 759	43 391	43 391	52 046	49 340	52 322
Water Distribution		35 056	48 863	56 263	45 759	43 391	43 391	52 046	49 340	52 322
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		35 298	28 994	29 243	34 654	46 003	46 003	36 022	34 019	36 228
Sewerage		35 298	28 994	29 243	34 654	46 003	46 003	36 022	34 019	36 228
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		23 695	18 920	20 117	30 444	26 022	26 022	30 923	30 331	33 061
Solid Waste		23 695	18 920	20 117	30 444	26 022	26 022	30 923	30 331	33 061
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	440 185	462 690	528 909	555 661	581 374	581 374	644 581	677 808	713 529

Expenditure - Standard										
Municipal governance and administration		62 872	72 211	74 840	87 761	91 838	91 838	97 150	103 153	110 017
Executive and council		24 828	25 784	26 817	32 092	32 698	32 698	34 894	37 364	40 030
Mayor and Council		17 262	18 751	20 023	23 650	24 236	24 236	25 533	27 389	29 409
Municipal Manager		7 566	7 033	6 794	8 442	8 462	8 462	9 361	9 974	10 621
Budget and treasury office		18 570	24 823	24 212	30 523	33 794	33 794	34 043	36 250	38 575
Corporate services		19 474	21 604	23 811	25 146	25 346	25 346	28 213	29 539	31 412
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		5 000	5 362	6 356	6 388	6 383	6 383	7 863	8 463	8 991
Property Services		3 790	4 391	4 182	4 779	4 884	4 884	4 488	4 514	4 971
Other Admin		10 683	11 851	13 273	13 979	14 079	14 079	15 863	16 562	17 450
Community and public safety		46 950	48 861	84 380	64 769	82 878	82 878	116 951	117 748	119 797
Community and social services		15 248	20 759	17 608	23 725	23 655	23 655	23 234	24 771	26 316
Libraries and Archives		4 685	5 396	5 819	7 383	7 150	7 150	7 223	7 706	8 170
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		3 562	4 288	4 233	5 027	5 225	5 225	5 838	6 228	6 643
Cemeteries & Crematoriums		1 030	1 106	1 066	1 249	1 249	1 249	1 281	1 352	1 412
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		352	255	187	2 767	2 767	2 767	1 710	1 832	1 959
Other Social		5 619	9 714	6 303	7 299	7 264	7 264	7 182	7 652	8 132
Sport and recreation		2 878	3 388	3 355	4 161	4 161	4 161	4 484	4 894	5 375
Public safety		15 885	21 473	32 929	27 288	35 288	35 288	36 724	39 070	41 521
Police		-	-	-	-	-	-	-	-	-
Fire		3 538	3 681	3 532	4 725	4 725	4 725	4 845	5 147	5 474
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		12 347	17 792	29 396	22 563	30 563	30 563	31 880	33 923	36 046
Housing		12 940	3 241	30 489	9 595	19 775	19 775	52 509	49 013	46 584
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		34 313	35 908	39 655	44 126	49 575	49 575	52 244	53 871	60 431
Planning and development		7 535	7 550	9 578	11 634	13 177	13 177	12 832	11 792	12 554
Economic Development/Planning		4 317	3 672	5 065	6 409	7 956	7 956	7 752	6 374	6 775
Town Planning/Building enforcement		3 218	3 878	4 513	5 226	5 221	5 221	5 079	5 418	5 779
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		14 682	16 096	16 574	18 072	21 972	21 972	23 399	24 907	29 503
Roads		14 682	16 096	16 574	18 072	21 972	21 972	23 399	24 907	29 503
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		12 095	12 262	13 503	14 419	14 426	14 426	16 014	17 171	18 373

WC026 Langeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - FINANCE		67 407	70 825	79 952	80 237	87 861	87 861	94 318	100 751	107 725
Vote 2 - EXECUTIVE & COUNCIL		714	403	499	251	605	605	444	153	162
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		2 087	3 082	4 416	3 410	2 482	2 482	1 759	–	–
Vote 4 - CORPORATE SERVICES		18 783	22 503	37 307	28 372	24 892	24 892	26 327	27 959	29 609
Vote 5 - ENGINEERING SERVICES		351 194	365 875	406 734	443 391	438 302	438 302	460 910	493 245	522 368
Vote 6 - COMMUNITY SERVICES		–	–	–	–	27 232	27 232	60 824	55 700	53 665
Total Revenue by Vote	2	440 185	462 690	528 909	555 661	581 374	581 374	644 581	677 808	713 529
Expenditure by Vote to be appropriated	1									
Vote 1 - FINANCE		18 570	24 823	24 212	30 523	33 794	33 794	34 043	36 250	38 575
Vote 2 - EXECUTIVE & COUNCIL		22 185	22 972	23 995	28 769	29 375	29 375	31 150	33 386	35 810
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		35 090	40 870	39 913	44 872	20 324	20 324	22 320	21 980	23 354
Vote 4 - CORPORATE SERVICES		34 027	42 457	55 538	54 727	48 828	48 828	51 494	54 214	57 629
Vote 5 - ENGINEERING SERVICES		296 442	300 569	372 327	395 388	397 182	397 182	412 517	435 550	460 157
Vote 6 - COMMUNITY SERVICES		–	–	–	–	58 405	58 405	92 792	92 160	92 732
Total Expenditure by Vote	2	406 313	431 691	515 985	554 278	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit) for the year	2	33 872	30 998	12 924	1 383	(6 534)	(6 534)	265	4 267	5 273

WC026 Langeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote		1									
Vote 1 - FINANCE			67 407	70 825	79 952	80 237	87 861	87 861	94 318	100 751	107 725
1.1 - FINANCE			67 407	70 825	79 952	80 237	87 861	87 861	94 318	100 751	107 725
Vote 2 - EXECUTIVE & COUNCIL			714	403	499	251	605	605	444	153	162
2.1 - COUNCIL GENERAL EXPENDITURE			718	408	491	249	603	603	141	150	159
2.2 - MUNICIPAL MANAGERS DEPARTMENT			(4)	(5)	8	2	2	2	303	3	3
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT			2 087	3 082	4 416	3 410	2 482	2 482	1 759	-	-
3.1 - LOCAL ECONOMIC DEVELOPMENT			965	984	1 452	1 494	1 542	1 542	1 759	-	-
3.2 - SPECIAL PROJECTS			-	15	311	-	-	-	-	-	-
3.3 - INFORMATION TECHNOLOGY			386	658	936	940	940	940	-	-	-
3.4 - STRATEGY & SOCIAL DEVELOPMENT			-	53	-	-	-	-	-	-	-
3.5 - CEMETERIES			329	609	360	361	-	-	-	-	-
3.6 - SWIMMING POOLS & SPORT FACILITIES			214	525	876	295	-	-	-	-	-
3.7 - ENVIRONMENTAL SERVICES			139	155	278	256	-	-	-	-	-
3.8 - DISASTER MANAGEMENT			53	83	203	63	-	-	-	-	-
Vote 4 - CORPORATE SERVICES			18 783	22 503	37 307	28 372	24 892	24 892	26 327	27 959	29 609
4.1 - COMMUNITY FACILITIES			701	-	-	63	-	-	-	-	-
4.2 - COMMUNITY HALLS			236	205	197	420	-	-	-	-	-
4.3 - COMMUNITY SERVICES			-	-	-	-	-	-	-	-	-
4.4 - CORPORATE SERVICES			-	123	3	-	-	-	-	-	-
4.5 - LIBRARIES			7 822	6 366	7 642	9 454	-	-	-	-	-
4.6 - PROPERTY MANAGEMENT			2 049	731	2 951	957	705	705	754	801	848
4.7 - TRAFFIC SERVICES			7 365	14 482	25 862	16 934	23 444	23 444	24 992	26 541	28 107
4.8 - WARD COMMITTEES			392	-	-	-	-	-	-	-	-
4.9 - THUSONG CENTRE			218	595	652	544	744	744	581	618	654
Vote 5 - ENGINEERING SERVICES			351 194	365 875	406 734	443 391	438 302	438 302	460 910	493 245	522 368
5.1 - CIVIL ENGINEERING SERVICES			-	-	30	-	-	-	-	-	-
5.2 - ROADS & STORM WATER			1 024	404	318	7 835	6 277	6 277	2 809	19 706	20 655
5.3 - CLEANSING			23 695	18 920	20 117	30 444	26 022	26 022	30 923	30 331	33 061
5.4 - SEWERAGE			35 298	28 994	29 243	34 654	46 003	46 003	36 022	34 019	36 228
5.5 - MECHANICAL WORKSHOP			672	684	906	588	888	888	946	1 005	1 064
5.6 - ELECTRICAL ENGINEERING			236 579	249 716	283 721	315 560	313 619	313 619	335 922	356 464	376 516
5.7 - WATER			35 056	48 863	56 233	45 759	43 391	43 391	52 046	49 340	52 322
5.8 - HOUSING			18 170	17 208	14 907	6 448	-	-	-	-	-
5.9 - TOWN PLANNING			699	1 088	1 259	2 103	2 103	2 103	2 242	2 381	2 522
5.10 - INFRASTRUCTURE DEVELOPMENT			-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICES			-	-	-	-	27 232	27 232	60 824	55 700	53 665
6.1 - COMMUNITY SERVICES			-	-	-	-	-	-	-	-	-
6.2 - COMMUNITY FACILITIES			-	-	-	-	-	-	-	-	-
6.3 - COMMUNITY HALLS			-	-	-	-	420	420	449	477	505
6.4 - LIBRARIES			-	-	-	-	9 454	9 454	9 963	8 441	8 947
6.5 - HOUSING			-	-	-	-	16 400	16 400	49 388	45 694	43 061
6.6 - SWIMMING POOLS & SPORT FACILITIES			-	-	-	-	365	365	391	415	440
6.7 - ENVIRONMENTAL SERVICES			-	-	-	-	168	168	180	191	202
6.8 - DISASTER MANAGEMENT			-	-	-	-	63	63	68	72	76
6.9 - CEMETERIES			-	-	-	-	361	361	385	409	433
Total Revenue by Vote		2	440 185	462 690	528 909	555 661	581 374	581 374	644 581	677 808	713 529

WC026 Langeberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Expenditure by Vote										
Vote 1 - FINANCE	1	18 570	24 823	24 212	30 523	33 794	33 794	34 043	36 250	38 575
1.1 - FINANCE		18 570	24 823	24 212	30 523	33 794	33 794	34 043	36 250	38 575
Vote 2 - EXECUTIVE & COUNCIL		22 185	22 972	23 995	28 769	29 375	29 375	31 150	33 386	35 810
2.1 - COUNCIL GENERAL EXPENDITURE		17 262	18 751	20 023	23 650	24 236	24 236	25 533	27 389	29 409
2.2 - MUNICIPAL MANAGERS DEPARTMENT		4 923	4 222	3 971	5 119	5 139	5 139	5 617	5 996	6 401
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		35 090	40 870	39 913	44 872	20 324	20 324	22 320	21 980	23 354
3.1 - LOCAL ECONOMIC DEVELOPMENT		2 286	2 544	2 976	3 307	3 354	3 354	3 531	1 887	2 011
3.2 - SPECIAL PROJECTS		2 643	2 811	2 823	3 324	3 324	3 324	3 744	3 978	4 220
3.3 - INFORMATION TECHNOLOGY		5 000	5 362	6 356	6 388	6 383	6 383	7 863	8 463	8 991
3.4 - STRATEGY & SOCIAL DEVELOPMENT		5 619	9 714	6 303	7 299	7 264	7 264	7 182	7 652	8 132
3.5 - CEMETERIES		1 030	1 106	1 066	1 249	-	-	-	-	-
3.6 - SWIMMING POOLS & SPORT FACILITIES		2 878	3 388	3 355	4 161	-	-	-	-	-
3.7 - ENVIRONMENTAL SERVICES		12 095	12 262	13 503	14 419	-	-	-	-	-
3.8 - DISASTER MANAGEMENT		3 538	3 681	3 532	4 725	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		34 027	42 457	55 538	54 727	48 828	48 828	51 494	54 214	57 629
4.1 - COMMUNITY FACILITIES		970	834	895	944	-	-	-	-	-
4.2 - COMMUNITY HALLS		2 593	2 895	2 571	3 206	-	-	-	-	-
4.3 - COMMUNITY SERVICES		352	255	187	2 767	-	-	-	-	-
4.4 - CORPORATE SERVICES		8 834	9 608	10 913	11 321	11 321	11 321	12 964	13 475	14 169
4.5 - LIBRARIES		4 685	5 396	5 819	7 383	-	-	-	-	-
4.6 - PROPERTY MANAGEMENT		3 790	4 391	4 182	4 779	4 884	4 884	4 488	4 514	4 971
4.7 - TRAFFIC SERVICES		12 347	17 792	29 396	22 563	30 563	30 563	31 880	33 923	36 046
4.8 - WARD COMMITTEES		457	728	807	887	987	987	1 052	1 118	1 184
4.9 - THUSONG CENTRE		-	559	767	877	1 073	1 073	1 111	1 184	1 260
Vote 5 - ENGINEERING SERVICES		296 442	300 569	372 327	395 388	397 182	397 182	412 517	435 550	460 157
5.1 - CIVIL ENGINEERING SERVICES		7 566	7 796	6 834	10 229	10 189	10 189	8 219	8 855	9 420
5.2 - ROADS & STORM WATER		14 682	16 096	16 574	18 072	21 972	21 972	23 399	24 907	29 503
5.3 - CLEANSING		22 805	22 807	35 746	24 339	37 339	37 339	27 146	29 127	31 793
5.4 - SEWERAGE		11 308	12 001	13 000	13 910	15 160	15 160	18 810	19 717	20 899
5.5 - MECHANICAL WORKSHOP		1 393	1 515	1 552	1 771	1 771	1 771	1 847	1 969	2 098
5.6 - ELECTRICAL ENGINEERING		198 833	210 477	237 257	282 070	273 564	273 564	290 147	304 697	316 610
5.7 - WATER		21 666	21 629	24 273	27 074	27 364	27 364	33 649	36 373	39 289
5.8 - HOUSING		12 940	3 241	30 489	9 595	-	-	-	-	-
5.9 - TOWN PLANNING		3 218	3 878	4 513	5 226	5 221	5 221	5 079	5 418	5 779
5.10 - INFRASTRUCTURE DEVELOPMENT		2 031	1 128	2 089	3 102	4 602	4 602	4 221	4 487	4 765
Vote 6 - COMMUNITY SERVICES		-	-	-	-	58 405	58 405	92 792	92 160	92 732
6.1 - COMMUNITY SERVICES		-	-	-	-	2 767	2 767	1 710	1 832	1 959
6.2 - COMMUNITY FACILITIES		-	-	-	-	945	945	1 599	1 703	1 817
6.3 - COMMUNITY HALLS		-	-	-	-	3 207	3 207	3 128	3 341	3 567
6.4 - LIBRARIES		-	-	-	-	7 150	7 150	7 223	7 706	8 170
6.5 - HOUSING		-	-	-	-	19 775	19 775	52 509	49 013	46 584
6.6 - SWIMMING POOLS & SPORT FACILITIES		-	-	-	-	4 161	4 161	4 484	4 894	5 375
6.7 - ENVIRONMENTAL SERVICES		-	-	-	-	14 426	14 426	16 014	17 171	18 373
6.8 - DISASTER MANAGEMENT		-	-	-	-	4 725	4 725	4 845	5 147	5 474
6.9 - CEMETERIES		-	-	-	-	1 249	1 249	1 281	1 352	1 412
Total Expenditure by Vote	2	406 313	431 691	515 985	554 278	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit) for the year	2	33 872	30 998	12 924	1 383	(6 534)	(6 534)	265	4 267	5 273

WC026 Langeberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Revenue By Source											
Property rates	2	29 807	32 284	34 520	38 577	39 917	39 917	39 917	43 064	46 376	49 687
Property rates - penalties & collection charges		343	394	294	487	487	487	487	521	553	586
Service charges - electricity revenue	2	228 409	240 873	275 445	303 898	301 714	301 714	301 714	324 765	344 900	365 249
Service charges - water revenue	2	25 531	31 002	34 766	39 308	39 308	39 308	39 308	42 139	44 751	47 392
Service charges - sanitation revenue	2	12 439	12 466	13 365	13 504	14 504	14 504	14 504	15 635	16 605	17 585
Service charges - refuse revenue	2	9 855	9 991	10 640	11 805	13 305	13 305	13 305	14 422	19 317	21 220
Service charges - other		–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		2 091	2 055	2 324	2 896	2 726	2 726	2 726	2 917	3 098	3 281
Interest earned - external investments		3 306	2 844	3 222	2 940	3 540	3 540	3 540	4 609	4 649	4 689
Interest earned - outstanding debtors		1 274	1 433	1 422	2 037	1 587	1 587	1 587	1 692	1 797	1 903
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		4 018	10 846	21 824	12 865	18 862	18 862	18 862	20 107	21 354	22 613
Licences and permits		1 113	1 077	1 151	1 635	1 725	1 725	1 725	1 839	1 953	2 069
Agency services		2 169	2 490	2 827	2 366	2 866	2 866	2 866	3 056	3 245	3 436
Transfers recognised - operational		78 983	75 037	82 859	75 992	86 735	86 735	86 735	122 459	121 545	124 483
Other revenue	2	16 441	14 389	20 918	18 128	23 956	23 956	23 956	25 537	27 121	28 721
Gains on disposal of PPE		–	22	613	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		415 780	437 200	506 190	526 439	551 232	551 232	551 232	622 762	657 262	692 913
Expenditure By Type											
Employee related costs	2	119 879	129 233	138 554	159 970	160 097	160 097	160 097	173 828	183 706	196 276
Remuneration of councillors		7 099	7 714	8 331	8 858	8 858	8 858	8 858	9 471	10 135	10 844
Debt impairment	3	10 951	14 799	21 362	16 773	24 773	24 773	24 773	26 408	28 045	29 700
Depreciation & asset impairment	2	16 814	20 530	34 125	21 745	34 745	34 745	34 745	27 548	30 873	37 975
Finance charges		7 264	8 458	9 348	8 666	8 666	8 666	8 666	7 945	7 862	7 758
Bulk purchases	2	176 635	184 991	213 946	241 735	241 735	241 735	241 735	258 736	271 277	281 283
Other materials	8	–	–	–	–	–	–	–	–	–	–
Contracted services		981	1 180	1 983	1 993	2 057	2 057	2 057	2 192	2 328	2 466
Transfers and grants		–	–	120	126	126	126	126	134	142	151
Other expenditure	4, 5	65 787	64 552	88 125	94 413	106 851	106 851	106 851	138 053	139 172	141 804
Loss on disposal of PPE		902	235	90	–	–	–	–	–	–	–
Total Expenditure		406 313	431 691	515 985	554 278	587 907	587 907	587 907	644 316	673 541	708 256
Surplus/(Deficit)											
		9 466	5 509	(9 795)	(27 839)	(36 675)	(36 675)	(36 675)	(21 555)	(16 279)	(15 343)
Transfers recognised - capital		24 405	25 490	22 719	29 222	30 141	30 141	30 141	21 820	20 546	20 616
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Taxation											
Surplus/(Deficit) after taxation		33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273

WC026 Langeberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - FINANCE		–	–	–	–	–	–	–	–	–	–
Vote 2 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–	–	–	–
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		–	–	–	–	–	–	–	2 200	2 200	2 200
Vote 4 - CORPORATE SERVICES		–	–	–	–	–	–	–	2 100	2 300	1 300
Vote 5 - ENGINEERING SERVICES		–	–	–	4 815	2 915	2 915	2 915	17 880	23 445	12 192
Vote 6 - COMMUNITY SERVICES		–	–	–	–	–	–	–	2 500	2 500	–
Capital multi-year expenditure sub-total	7	–	–	–	4 815	2 915	2 915	2 915	24 680	30 445	15 692
Single-year expenditure to be appropriated	2										
Vote 1 - FINANCE		120	–	275	–	–	–	–	–	–	–
Vote 2 - EXECUTIVE & COUNCIL		1 965	–	–	–	–	–	–	–	–	–
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		1 684	5 582	5 574	4 275	3 375	3 375	3 375	1 000	–	–
Vote 4 - CORPORATE SERVICES		6 190	3 840	3 562	3 489	660	660	660	530	–	–
Vote 5 - ENGINEERING SERVICES		42 211	42 435	43 121	39 045	45 418	45 418	45 418	23 419	30 814	36 979
Vote 6 - COMMUNITY SERVICES		–	–	–	–	6 306	6 306	6 306	3 608	–	–
Capital single-year expenditure sub-total		52 169	51 858	52 531	46 809	55 759	55 759	55 759	28 557	30 814	36 979
Total Capital Expenditure - Vote		52 169	51 858	52 531	51 624	58 674	58 674	58 674	53 236	61 259	52 672
Capital Expenditure - Standard											
Governance and administration		4 811	5 196	4 536	2 625	2 685	2 685	2 685	4 130	2 500	2 500
Executive and council		1 965	–	–	–	–	–	–	–	–	–
Budget and treasury office		120	–	275	–	–	–	–	–	–	–
Corporate services		2 727	5 196	4 261	2 625	2 685	2 685	2 685	4 130	2 500	2 500
Community and public safety		8 485	11 090	7 355	5 789	6 202	6 202	6 202	6 760	3 452	1 000
Community and social services		4 264	2 303	3 484	4 289	4 622	4 622	4 622	5 318	1 710	1 000
Sport and recreation		667	594	854	–	80	80	80	682	682	–
Public safety		133	112	26	–	–	–	–	760	1 060	–
Housing		3 420	8 081	2 990	1 500	1 500	1 500	1 500	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		3 898	6 045	3 321	11 719	10 895	10 895	10 895	13 351	21 587	27 456
Planning and development		–	810	510	–	–	–	–	11 303	7 307	3 200
Road transport		3 816	4 828	2 810	10 869	9 441	9 441	9 441	1 000	13 232	24 256
Environmental protection		82	407	–	850	1 454	1 454	1 454	1 048	1 048	–
Trading services		34 974	29 526	37 321	31 491	38 892	38 892	38 892	28 995	33 720	21 716
Electricity		7 570	7 899	12 018	5 054	7 156	7 156	7 156	4 622	4 618	3 786
Water		12 146	16 366	20 885	3 528	1 160	1 160	1 160	7 285	24 701	1 160
Waste water management		10 249	3 327	1 007	9 070	22 890	22 890	22 890	8 876	300	270
Waste management		5 009	1 934	3 411	13 839	7 687	7 687	7 687	8 212	4 100	16 500
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	3	52 169	51 858	52 531	51 624	58 674	58 674	58 674	53 236	61 259	52 672
Funded by:											
National Government		19 726	18 256	19 961	26 633	27 170	27 170	27 170	19 477	20 546	20 616
Provincial Government		4 680	7 233	2 362	2 589	2 972	2 972	2 972	2 343	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	396	–	–	–	–	–	–	–
Transfers recognised - capital	4	24 405	25 490	22 719	29 222	30 141	30 141	30 141	21 820	20 546	20 616
Public contributions & donations	5	–	–	–	–	–	–	–	–	–	–
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		27 764	26 368	29 813	22 402	28 532	28 532	28 532	31 416	40 713	32 056

WC026 Langeberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

[illegible]

Multi-year appropriation for Budget Year 2016/17 in the 2015/16 Annual Budget				Multi-year appropriation for 2017/18 in the 2015/16 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2016/17	Adjustments in 2015/16	Downward adjustments for 2016/17	Appropriation carried forward	Appropriation for 2016/17	Adjustments in 2015/16	Downward adjustments for 2016/17	Appropriation carried forward	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2 200	2 200	2 200
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1 200	1 200	1 200
-	-	-	-	-	-	-	-	1 000	1 000	1 000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2 100	2 300	1 300
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1 000	1 000	1 000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	600	300	300
-	-	-	-	-	-	-	-	500	1 000	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	15 980	23 445	12 192
-	1 900	-	1 900	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	1 000	4 667	5 906
-	1 900	-	1 900	-	-	-	-	610	950	500
-	1 900	-	1 900	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	2 651	3 741	3 786
-	1 900	-	1 900	-	-	-	-	5 595	8 639	-
-	1 900	-	1 900	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	6 123	5 447	2 000
-	1 900	-	1 900	-	-	-	-	2 500	2 500	-
-	1 900	-	1 900	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	450	450	-
-	1 900	-	1 900	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	-	-	-
-	1 900	-	1 900	-	-	-	-	682	682	-
-	1 900	-	1 900	-	-	-	-	1 048	1 048	-
-	1 900	-	1 900	-	-	-	-	60	60	-
-	1 900	-	1 900	-	-	-	-	260	260	-
-	1 900	-	1 900	-	-	-	-	22 780	30 445	15 692

Vote 4 - CORPORATE SERVICES	6 190	3 840	3 562	3 489	660	660	660	530	-	-
4.1 - COMMUNITY FACILITIES	795	-	-	-	-	-	-	-	-	-
4.2 - COMMUNITY HALLS	259	199	-	300	-	-	-	-	-	-
4.3 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-	-
4.4 - CORPORATE SERVICES	-	1 626	1 306	-	-	-	-	330	-	-
4.5 - LIBRARIES	3 134	1 075	1 698	2 589	-	-	-	-	-	-
4.6 - PROPERTY MANAGEMENT	1 419	810	532	600	660	660	660	-	-	-
4.7 - TRAFFIC SERVICES	133	112	26	-	-	-	-	200	-	-
4.8 - WARD COMMITTEES	450	18	-	-	-	-	-	-	-	-
4.9 - THUSONG CENTRE	-	-	-	-	-	-	-	-	-	-
Vote 5 - ENGINEERING SERVICES	42 211	42 435	43 121	39 045	45 418	45 418	45 418	23 419	30 814	36 979
5.1 - CIVIL ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	-
5.2 - ROADS & STORM WATER	3 816	4 828	2 810	10 869	9 441	9 441	9 441	-	8 565	18 349
5.3 - CLEANSING	5 009	1 934	3 411	9 024	4 772	4 772	4 772	5 702	3 150	16 000
5.4 - SEWERAGE	10 249	3 327	1 007	9 070	22 890	22 890	22 890	8 876	300	270
5.5 - MECHANICAL WORKSHOP	-	-	-	-	-	-	-	-	-	-
5.6 - ELECTRICAL ENGINEERING	7 570	7 899	12 018	5 054	7 156	7 156	7 156	1 971	877	-
5.7 - WATER	12 146	16 366	20 885	3 528	1 160	1 160	1 160	1 690	16 062	1 160
5.8 - HOUSING	3 420	8 081	2 990	1 500	-	-	-	-	-	-
5.9 - TOWN PLANNING	-	-	-	-	-	-	-	-	-	-
5.10 - INFRASTRUCTURE DEVELOPMENT	-	-	-	-	-	-	-	5 180	1 860	1 200
Vote 6 - COMMUNITY SERVICES	-	-	-	-	6 306	6 306	6 306	3 608	-	-
6.1 - COMMUNITY SERVICES	-	-	-	-	-	-	-	-	-	-
6.2 - COMMUNITY FACILITIES	-	-	-	-	-	-	-	-	-	-
6.3 - COMMUNITY HALLS	-	-	-	-	300	300	300	-	-	-
6.4 - LIBRARIES	-	-	-	-	2 972	2 972	2 972	3 608	-	-
6.5 - HOUSING	-	-	-	-	1 500	1 500	1 500	-	-	-
6.6 - SWIMMING POOLS & SPORT FACILITIES	-	-	-	-	80	80	80	-	-	-
6.7 - ENVIRONMENTAL SERVICES	-	-	-	-	1 454	1 454	1 454	-	-	-
6.8 - DISASTER MANAGEMENT	-	-	-	-	-	-	-	-	-	-
6.9 - CEMETERIES	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	52 169	51 858	52 531	46 809	55 759	55 759	55 759	28 557	30 814	36 979
Total Capital Expenditure	52 169	51 858	52 531	51 624	58 674	58 674	58 674	53 236	61 259	52 672

WC026 Langeberg - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		11 282	11 197	57 765	13 946	30 946	30 946	30 946	42 629	14 906	8 426
Call investment deposits	1	60 000	50 000	24 869	55 000	55 000	55 000	55 000	60 000	60 000	55 000
Consumer debtors	1	31 236	31 268	37 928	30 093	22 093	22 093	22 093	36 520	41 929	47 697
Other debtors		5 128	7 754	4 938	10 500	10 500	10 500	10 500	12 000	14 000	16 000
Current portion of long-term receivables		1 497	648	615	550	550	550	550	550	550	550
Inventory	2	21 679	33 772	20 128	25 000	25 000	25 000	25 000	26 250	27 563	28 941
Total current assets		130 822	134 639	146 243	135 089	144 090	144 090	144 090	177 949	158 947	156 613
Non current assets											
Long-term receivables		3 546	2 291	1 407	1 650	1 650	1 650	1 650	1 100	550	–
Investments		91	110	121	125	125	125	125	125	135	145
Investment property		27 390	27 340	27 290	26 867	26 867	26 867	26 867	26 817	26 767	26 718
Investment in Associate											
Property, plant and equipment	3	465 212	500 721	535 505	570 906	564 956	564 956	564 956	590 815	621 304	636 105
Agricultural											
Biological											
Intangible		304	545	470	427	427	427	427	305	251	197
Other non-current assets		4 477	3 140	19 968	3 100	3 100	3 100	3 100	3 000	3 500	4 000
Total non current assets		501 018	534 146	584 761	603 074	597 124	597 124	597 124	622 162	652 508	667 164
TOTAL ASSETS		631 840	668 786	731 004	738 163	741 214	741 214	741 214	800 111	811 455	823 778
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	4 243	4 100	4 341	3 791	3 791	3 791	3 791	3 530	3 639	3 636
Consumer deposits		6 571	7 177	7 988	8 078	8 078	8 078	8 078	8 100	8 500	9 000
Trade and other payables	4	50 400	50 714	67 629	47 000	44 463	44 463	44 463	74 002	73 935	73 349
Provisions		13 729	14 345	16 549	13 000	13 000	13 000	13 000	13 580	14 201	14 866
Total current liabilities		74 942	76 336	96 507	71 869	69 331	69 331	69 331	99 212	100 275	100 850
Non current liabilities											
Borrowing		32 204	28 571	24 369	26 010	26 010	26 010	26 010	18 340	14 520	10 823
Provisions		50 804	75 869	109 195	72 624	72 624	72 624	72 624	109 046	118 879	129 051
Total non current liabilities		83 008	104 440	133 564	98 634	98 634	98 634	98 634	127 386	133 399	139 874
TOTAL LIABILITIES		157 950	180 776	230 071	170 503	167 966	167 966	167 966	226 598	233 674	240 724
NET ASSETS	5	473 890	488 010	500 934	567 660	573 248	573 248	573 248	573 513	577 781	583 053
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		431 175	452 228	471 551	534 381	539 969	539 969	539 969	551 650	566 631	581 960
Reserves	4	42 716	35 782	29 382	33 279	33 279	33 279	33 279	21 863	11 150	1 094
TOTAL COMMUNITY WEALTH/EQUITY	5	473 890	488 010	500 934	567 660	573 248	573 248	573 248	573 513	577 781	583 053

WC026 Langeberg - Table A7 Budgeted Cash Flows

2016 Langsborg - Medium Term Budgeted Cash Flows											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		29 799	31 544	33 956	39 892	39 892	39 892	39 892	42 253	45 495	48 737
Service charges		275 498	289 645	326 640	382 279	382 279	382 279	382 279	384 831	412 569	437 651
Other revenue		13 433	19 948	26 013	28 751	28 751	28 751	28 751	36 140	38 381	40 646
Government - operating	1	75 718	73 622	83 997	75 248	85 498	85 498	85 498	122 459	121 545	124 483
Government - capital	1	29 529	19 008	28 580	23 912	23 912	23 912	23 912	21 820	20 546	20 616
Interest		3 734	2 789	3 860	6 482	6 482	6 482	6 482	6 249	6 390	6 533
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(368 559)	(387 245)	(424 871)	(500 176)	(501 740)	(501 740)	(501 740)	(528 395)	(600 625)	(626 915)
Finance charges		(3 432)	(3 329)	(3 191)	(2 674)	(2 674)	(2 674)	(2 674)	(7 945)	(7 862)	(7 758)
Transfers and Grants	1	-	-	(120)	-	-	-	-	(134)	(142)	(151)
NET CASH FROM/(USED) OPERATING ACTIVITIES		55 721	45 983	74 863	53 715	62 400	62 400	62 400	77 278	36 297	43 842
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	260	880	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(3 131)	(608)	1 386	2 000	2 000	2 000	2 000	550	550	550
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(52 169)	(52 333)	(52 403)	(51 624)	(58 674)	(58 674)	(58 674)	(53 236)	(61 259)	(52 672)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(55 300)	(52 681)	(50 137)	(49 624)	(56 674)	(56 674)	(56 674)	(52 686)	(60 709)	(52 122)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		491	606	811	457	457	457	457	22	400	500
Payments											
Repayment of borrowing		(3 545)	(3 993)	(4 100)	(2 871)	(2 871)	(2 871)	(2 871)	(7 931)	(3 711)	(3 700)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 054)	(3 387)	(3 289)	(2 414)	(2 414)	(2 414)	(2 414)	(7 909)	(3 311)	(3 200)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	73 915	71 282	61 197	67 268	82 634	82 634	82 634	85 946	102 629	74 906
Cash/cash equivalents at the year end:	2	71 282	61 197	82 634	68 946	85 946	85 946	85 946	102 629	74 906	63 426

WC026 Langeberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	71 282	61 197	82 634	68 946	85 946	85 946	85 946	102 629	74 906	63 426
Other current investments > 90 days		–	(0)	–	(0)	–	–	–	–	–	–
Non current assets - Investments	1	91	110	121	125	125	125	125	125	135	145
Cash and investments available:		71 373	61 307	82 755	69 071	86 071	86 071	86 071	102 754	75 041	63 571
Application of cash and investments											
Unspent conditional transfers		9 185	4 278	9 857	1 020	1 020	1 020	1 020	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	3 072	7 211	16 970	3 414	9 945	9 945	9 945	27 632	21 139	13 800
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5								21 863	11 150	1 094
Total Application of cash and investments:		12 257	11 489	26 827	4 434	10 965	10 965	10 965	49 495	32 289	14 894
Surplus(shortfall)		59 116	49 817	55 928	64 637	75 107	75 107	75 107	53 259	42 753	48 677

WC026 Langeberg - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	26 276	16 186	40 586	30 761	26 001	26 001	46 648	45 769	29 636
Infrastructure - Road transport		825	198	214	700	600	600	2 060	7 210	4 440
Infrastructure - Electricity		3 983	1 408	7 055	1 754	2 229	2 229	1 995	2 437	1 666
Infrastructure - Water		3 665	73	19 051	2 368	—	—	9 935	25 951	3 160
Infrastructure - Sanitation		—	332	135	1 100	3 747	3 747	8 876	300	270
Infrastructure - Other		4 590	4 096	3 016	1 500	1 500	1 500	—	—	—
Infrastructure		13 063	6 108	29 472	7 423	8 076	8 076	22 866	35 899	9 536
Community		5 104	2 446	2 563	200	200	200	4 407	1 142	400
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Other assets	6	8 078	7 632	7 441	23 138	17 725	17 725	19 375	8 728	19 700
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		31	—	1 110	—	—	—	—	—	—
Total Renewal of Existing Assets	2	25 893	35 672	11 946	20 863	32 673	32 673	6 588	15 490	23 036
Infrastructure - Road transport		2 991	4 630	2 541	10 419	9 091	9 091	215	7 347	20 881
Infrastructure - Electricity		2 394	5 905	4 886	1 900	2 998	2 998	1 300	1 696	1 855
Infrastructure - Water		8 806	20 924	1 834	—	—	—	850	—	—
Infrastructure - Sanitation		10 565	2 995	873	7 170	17 319	17 319	—	—	—
Infrastructure - Other		—	—	—	—	—	—	—	—	—
Infrastructure		24 755	34 454	10 133	19 489	29 408	29 408	2 365	9 043	22 736
Community		312	199	500	—	80	80	2 623	3 947	—
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Other assets	6	826	1 019	1 313	1 375	3 185	3 185	1 600	2 500	300
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		—	—	—	—	—	—	—	—	—
Total Capital Expenditure	4									
Infrastructure - Road transport		3 816	4 828	2 755	11 119	9 691	9 691	2 275	14 557	25 321
Infrastructure - Electricity		6 377	7 313	11 941	3 654	5 227	5 227	3 295	4 133	3 521
Infrastructure - Water		12 470	20 997	20 885	2 368	—	—	10 785	25 951	3 160
Infrastructure - Sanitation		10 565	3 327	1 007	8 270	21 066	21 066	8 876	300	270
Infrastructure - Other		4 590	4 096	3 016	1 500	1 500	1 500	—	—	—
Infrastructure		37 818	40 562	39 604	26 911	37 484	37 484	25 231	44 941	32 272
Community		5 416	2 645	3 063	200	280	280	7 030	5 089	400
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Other assets		8 905	8 651	8 754	24 512	20 909	20 909	20 975	11 228	20 000
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		31	—	1 110	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE - Asset class	2	52 169	51 858	52 531	51 624	58 674	58 674	53 236	61 259	52 672
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		74 542	81 497	79 021	86 764	85 336	85 336	83 411	92 976	109 638
Infrastructure - Electricity		71 073	77 108	87 515	87 686	89 259	89 259	89 166	89 734	89 542
Infrastructure - Water		65 789	79 847	107 375	102 488	100 119	100 119	107 218	128 592	126 165
Infrastructure - Sanitation		26 018	43 158	41 635	37 158	49 954	49 954	55 470	52 187	48 422
Infrastructure - Other		56 081	41 362	34 420	60 593	47 593	47 593	46 112	44 631	42 757
Infrastructure		293 503	322 972	349 966	374 689	372 261	372 261	381 378	408 121	416 524
Community		56 466	57 190	56 826	59 199	59 279	59 279	64 192	66 950	64 815
Heritage assets		649	649	260	939	939	939	939	939	939
Investment properties		27 390	27 340	27 290	26 867	26 867	26 867	26 817	26 767	26 718
Other assets		118 653	120 559	128 713	136 079	132 476	132 476	144 306	145 294	153 826
Agricultural Assets		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
Intangibles		304	545	470	427	427	427	305	251	197
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	496 965	529 255	563 526	598 199	592 249	592 249	617 937	648 323	663 019
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	16 814	20 530	34 125	21 745	34 745	34 745	27 548	30 873	37 975
Repairs and Maintenance by Asset Class		12 098	14 758	14 486	26 594	20 444	20 444	18 574	19 573	20 684
Infrastructure - Road transport		1 835	1 927	1 964	1 991	1 991	1 991	2 032	1 998	2 116
Infrastructure - Electricity		1 627	2 647	1 785	10 628	3 103	3 103	1 970	2 099	2 179
Infrastructure - Water		1 685	1 795	2 140	1 841	3 224	3 224	2 830	3 006	3 183
Infrastructure - Sanitation		760	783	1 201	681	1 843	1 843	1 764	1 873	1 983
Infrastructure - Other		—	—	—	—	—	—	—	—	—
Infrastructure		5 907	7 152	7 090	15 142	10 162	10 162	8 597	8 976	9 461
Community		555	586	618	778	746	746	696	739	783
Heritage assets		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Other assets	6, 7	5 636	7 020	6 777	10 675	9 537	9 537	9 282	9 858	10 440
TOTAL EXPENDITURE OTHER ITEMS		28 912	35 288	48 611	48 339	55 189	55 189	46 122	50 446	58 659
Renewal of Existing Assets as % of total capex		49.6%	68.8%	22.7%	40.4%	55.7%	55.7%	12.4%	25.3%	43.7%
Renewal of Existing Assets as % of deprecn"		154.0%	173.8%	35.0%	95.9%	94.0%	94.0%	23.9%	50.2%	60.7%
R&M as a % of PPE		2.6%	2.9%	2.7%	4.7%	3.6%	3.6%	3.1%	3.2%	3.3%
Renewal and R&M as a % of PPE		8.0%	10.0%	5.0%	8.0%	9.0%	9.0%	4.0%	5.0%	7.0%

WC026 Langeberg - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		18 784	18 953	19 639	20 031	20 031	20 031	20 272	20 657	21 173
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	779	786	814	831	831	831	841	857	878
Minimum Service Level and Above sub-total		19 563	19 739	20 453	20 862	20 862	20 862	21 112	21 514	22 051
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	6 190	6 248	6 472	6 601	6 601	6 601	6 680	6 807	6 977
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		6 190	6 248	6 472	6 601	6 601	6 601	6 680	6 807	6 977
Total number of households	5	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		21 377	21 571	22 350	22 797	22 797	22 797	23 070	23 509	24 096
Flush toilet (with septic tank)		1 573	1 588	1 645	1 678	1 678	1 678	1 698	1 730	1 773
Chemical toilet		55	56	58	59	59	59	60	61	62
Pit toilet (ventilated)		62	62	64	66	66	66	66	68	69
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		23 068	23 277	24 117	24 599	24 599	24 599	24 894	25 367	26 002
Bucket toilet		641	646	670	683	683	683	691	704	722
Other toilet provisions (< min.service level)		1 191	1 202	1 245	1 270	1 270	1 270	1 285	1 310	1 343
No toilet provisions		854	862	893	911	911	911	921	939	962
Below Minimum Service Level sub-total		2 686	2 710	2 808	2 864	2 864	2 864	2 898	2 953	3 027
Total number of households	5	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
Energy:										
Electricity (at least min.service level)		9 524	9 611	9 958	10 157	10 157	10 157	10 279	10 474	10 736
Electricity - prepaid (min.service level)		14 732	14 866	15 402	15 710	15 710	15 710	15 899	16 201	16 606
Minimum Service Level and Above sub-total		24 257	24 476	25 360	25 867	25 867	25 867	26 178	26 675	27 342
Electricity (< min.service level)		1 289	1 301	1 348	1 375	1 375	1 375	1 392	1 418	1 453
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		207	209	216	221	221	221	223	228	233
Below Minimum Service Level sub-total		1 497	1 510	1 565	1 596	1 596	1 596	1 615	1 646	1 687
Total number of households	5	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
Refuse:										
Removed at least once a week		18 461	18 629	19 301	19 687	19 687	19 687	19 923	20 302	20 809
Minimum Service Level and Above sub-total		18 461	18 629	19 301	19 687	19 687	19 687	19 923	20 302	20 809
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		290	293	303	309	309	309	313	319	327
Using own refuse dump		5 419	5 468	5 666	5 779	5 779	5 779	5 848	5 959	6 108
Other rubbish disposal		551	556	577	588	588	588	595	606	622
No rubbish disposal		365	368	381	389	389	389	394	401	411
Below Minimum Service Level sub-total		6 626	6 686	6 927	7 066	7 066	7 066	7 150	7 286	7 468
Total number of households	5	25 087	25 314	26 228	26 753	26 753	26 753	27 074	27 588	28 278
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)		82 000	80 000	85 730	85 901	85 901	85 901	86 932	88 584	90 798
Water (kilolitres per household per month)		6	6	6	6	6	6	7	7	7
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		97	111	102	102	102	102	103	105	108
Electricity (kwh per household per month)		51	50	54	54	54	54	54	55	57
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		7 258	7 613	8 710	9 741	11 091	11 091	9 084	9 732	10 380
Water (in excess of 6 kilolitres per indigent household per month)		516	301	273	3 636	3 636	3 636	3 897	4 139	4 383
Sanitation (in excess of free sanitation service to indigent households)		7 335	8 965	9 891	12 039	11 039	11 039	11 900	12 638	13 383
Electricity/other energy (in excess of 50 kwh per indigent household per month)		2 296	3 213	3 606	4 273	4 273	4 273	4 599	4 884	5 172
Refuse (in excess of one removal a week for indigent households)		5 487	6 817	7 609	9 305	7 805	7 805	8 461	8 985	9 515
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	22 891	26 909	30 090	38 993	37 843	37 843	37 941	40 378	42 834

WC026 Langeberg - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		37 064	39 897	43 230	48 318	51 008	51 008	51 008	52 149	56 108	60 067
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		7 258	7 613	8 710	9 741	11 091	11 091	11 091	9 084	9 732	10 380
Net Property Rates		29 807	32 284	34 520	38 577	39 917	39 917	39 917	43 064	46 376	49 687
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		230 705	244 086	279 051	308 171	305 986	305 986	305 986	329 364	349 784	370 422
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		2 296	3 213	3 606	4 273	4 273	4 273	4 273	4 599	4 884	5 172
less Cost of Free Basis Services (50 kwh per indigent household per month)		—	—	—	—	—	—	—	—	—	—
Net Service charges - electricity revenue		228 409	240 873	275 445	303 898	301 714	301 714	301 714	324 765	344 900	365 249
Service charges - water revenue	6										
Total Service charges - water revenue		26 047	31 303	35 039	42 944	42 944	42 944	42 944	46 036	48 890	51 775
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		516	301	273	3 636	3 636	3 636	3 636	3 897	4 139	4 383
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		—	—	—	—	—	—	—	—	—	—
Net Service charges - water revenue		25 531	31 002	34 766	39 308	39 308	39 308	39 308	42 139	44 751	47 392
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		19 773	21 431	23 256	25 543	25 543	25 543	25 543	27 535	29 242	30 968
less Revenue Foregone (in excess of free sanitation service to indigent households)		7 335	8 965	9 891	12 039	11 039	11 039	11 039	11 900	12 638	13 383
less Cost of Free Basis Services (free sanitation service to indigent households)		—	—	—	—	—	—	—	—	—	—
Net Service charges - sanitation revenue		12 439	12 466	13 365	13 504	14 504	14 504	14 504	15 635	16 605	17 585
Service charges - refuse revenue	6										
Total refuse removal revenue		15 342	16 807	18 249	21 110	21 110	21 110	21 110	22 883	28 302	30 736
Total landfill revenue		—	—	—	—	—	—	—	—	—	—
less Revenue Foregone (in excess of one removal a week to indigent households)		5 487	6 817	7 609	9 305	7 805	7 805	7 805	8 461	8 985	9 515
less Cost of Free Basis Services (removed once a week to indigent households)		—	—	—	—	—	—	—	—	—	—
Net Service charges - refuse revenue		9 855	9 991	10 640	11 805	13 305	13 305	13 305	14 422	19 317	21 220
Other Revenue by source											
Gain on Foreign Exchange Transactions		—	—	—	—	—	—	—	—	—	—
Other Income		16 381	14 306	20 534	18 055	23 882	23 882	23 882	25 459	27 038	28 633
Public Contributions & Donations		—	15	310	—	—	—	—	—	—	—
Unamortised Discount - Interest		60	68	74	73	73	73	73	78	83	88
Total 'Other' Revenue	3	16 441	14 389	20 918	18 128	23 956	23 956	23 956	25 537	27 121	28 721
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		75 449	81 079	87 582	102 526	102 573	102 573	102 573	108 500	113 543	121 494
Pension and UIF Contributions		14 032	14 981	15 926	18 904	18 904	18 904	18 904	20 153	21 437	22 945
Medical Aid Contributions		3 786	4 015	4 239	5 291	5 291	5 291	5 291	5 655	6 014	6 436
Overtime		5 408	5 624	5 683	6 180	6 260	6 260	6 260	9 126	9 703	10 386
Performance Bonus		5 977	6 789	7 192	8 208	8 208	8 208	8 208	8 654	9 264	9 916
Motor Vehicle Allowance		4 854	4 761	4 473	6 079	6 079	6 079	6 079	5 724	6 090	6 516
Cellphone Allowance		—	—	—	—	—	—	—	—	—	—
Housing Allowances		569	446	473	553	553	553	553	1 858	1 977	2 117
Other benefits and allowances		4 959	5 266	5 870	6 218	6 218	6 218	6 218	8 498	9 032	9 668
Payments in lieu of leave		2 262	3 291	3 866	2 477	2 477	2 477	2 477	2 187	2 955	2 875
Long service awards		629	684	707	763	763	763	763	872	942	1 017
Post-retirement benefit obligations		1 953	2 298	2 543	2 772	2 772	2 772	2 772	2 601	2 750	2 907
sub-total	4	119 879	129 233	138 554	159 970	160 097	160 097	160 097	173 828	183 706	196 276
Less: Employees costs capitalised to PPE	5	—	—	—	—	—	—	—	—	—	—
Total Employee related costs	1	119 879	129 233	138 554	159 970	160 097	160 097	160 097	173 828	183 706	196 276
Contributions recognised - capital											
List contributions by contract		—	—	—	—	—	—	—	—	—	—
Total Contributions recognised - capital		—	—	—	—	—	—	—	—	—	—
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		16 814	20 330	20 342	21 745	31 745	31 745	31 745	27 548	30 873	37 975
Lease amortisation		—	—	—	—	—	—	—	—	—	—
Capital asset impairment		—	200	13 783	—	3 000	3 000	3 000	—	—	—
Depreciation resulting from revaluation of PPE		—	—	—	—	—	—	—	—	—	—
Total Depreciation & asset impairment	10	16 814	20 530	34 125	21 745	34 745	34 745	34 745	27 548	30 873	37 975
Bulk purchases											
Electricity Bulk Purchases		173 527	182 087	210 198	238 013	238 013	238 013	238 013	254 720	267 013	276 767
Water Bulk Purchases		3 108	2 904	3 748	3 723	3 723	3 723	3 723	4 015	4 264	4 516
Total bulk purchases	1	176 635	184 991	213 946	241 735	241 735	241 735	241 735	258 736	271 277	281 283
Transfers and grants											
Cash transfers and grants		—	—	120	126	126	126	126	134	142	151
Non-cash transfers and grants		—	—	—	—	—	—	—	—	—	—
Total transfers and grants	1	—	—	120	126	126	126	126	134	142	151
Contracted services											
Various		981	1 180	1 983	1 993	2 057	2 057	2 057	2 192	2 328	2 466
sub-total	1	981	1 180	1 983	1 993	2 057	2 057	2 057	2 192	2 328	2 466
Allocations to organs of state:											
Electricity		—	—	—	—	—	—	—	—	—	—
Water		—	—	—	—	—	—	—	—	—	—
Sanitation		—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
Total contracted services		981	1 180	1 983	1 993	2 057	2 057	2 057	2 192	2 328	2 466
Other Expenditure By Type											
Collection costs		1 192	1 179	1 205	1 219	1 219	1 219	1 219	1 300	1 380	1 462
Contributions to 'other' provisions		—	—	—	—	—	—	—	—	—	—
Consultant fees		—	—	—	—	—	—	—	—	—	—
Audit fees		1 865	2 253	2 568	2 383	2 403	2 403	2 403	2 561	2 720	2 881
General expenses		62 360	57 057	84 209	84 018	96 436	96 436	96 436	129 012	129 666	131 737
Actuarial Losses		273	3 939	46	6 709	6 709	6 709	6 709	5 000	5 310	5 623
Repairs & Maintenance		—	—	—	—	—	—	—	—	—	—
Operating Grant Expenditure		—	—	—	—	—	—	—	—	—	—
Unamortised Discount - Interest paid		97	124	98	84	84	84	84	89	95	101
Total 'Other' Expenditure	1	65 787	64 552	88 125	94 413	106 851	106 851	106 851	138 053	139 172	141 804
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		12 098	14 758	14 486	26 594	20 444	20 444	20 444	18 574	19 573	20 684
Other materials		—	—	—	—	—	—	—	—	—	—
Contracted Services		—	—	—	—	—	—	—	—	—	—
Other Expenditure		—	—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	9	12 098	14 758	14 486	26 594	20 444	20 444	20 444	18 574	19 573	20 684

WC026 Langeberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - FINANCE	Vote 2 - EXECUTIVE & COUNCIL	Vote 3 - STRATEGY & SOCIAL DEVELOPMEN T	Vote 4 - CORPORATE SERVICES	Vote 5 - ENGINEERING SERVICES	Vote 6 - COMMUNITY SERVICES	Total
R thousand	1							
Revenue By Source								
Property rates		43 064	–	–	–	–	–	43 064
Property rates - penalties & collection charges		521	–	–	–	–	–	521
Service charges - electricity revenue		–	–	–	–	324 765	–	324 765
Service charges - water revenue		–	–	–	–	42 139	–	42 139
Service charges - sanitation revenue		–	–	–	–	15 635	–	15 635
Service charges - refuse revenue		–	–	–	–	14 422	–	14 422
Service charges - other		–	–	–	–	–	–	–
Rental of facilities and equipment		–	–	–	1 324	1	1 591	2 917
Interest earned - external investments		4 609	–	–	–	–	–	4 609
Interest earned - outstanding debtors		1 692	–	–	–	–	–	1 692
Dividends received		–	–	–	–	–	–	–
Fines		–	–	–	20 032	–	75	20 107
Licences and permits		–	–	–	1 826	6	7	1 839
Agency services		–	–	–	3 056	–	–	3 056
Other revenue		9 772	144	–	88	14 191	1 342	25 537
Transfers recognised - operational		34 660	300	1 759	–	30 274	55 466	122 459
Gains on disposal of PPE		–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribution)		94 318	444	1 759	26 327	441 433	58 481	622 762
Expenditure By Type								
Employee related costs		19 372	5 257	9 646	25 708	80 648	33 197	173 828
Remuneration of councillors		–	9 471	–	–	–	–	9 471
Debt impairment		538	–	–	17 227	8 643	–	26 408
Depreciation & asset impairment		182	292	2 330	2 440	19 211	3 092	27 548
Finance charges		545	143	275	938	4 822	1 223	7 945
Bulk purchases		–	–	–	–	258 736	–	258 736
Other materials		–	–	–	–	–	–	–
Contracted services		54	–	–	838	1 278	22	2 192
Transfers and grants		–	–	–	–	–	134	134
Other expenditure		13 351	15 987	10 069	4 344	39 179	55 123	138 053
Loss on disposal of PPE		–	–	–	–	–	–	–
Total Expenditure		34 043	31 150	22 320	51 494	412 517	92 792	644 316
Surplus/(Deficit)		60 276	(30 707)	(20 561)	(25 167)	28 916	(34 311)	(21 555)
Transfers recognised - capital		–	–	–	–	19 477	2 343	21 820
Contributions recognised - capital		–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		60 276	(30 707)	(20 561)	(25 167)	48 393	(31 968)	265

WC026 Langeberg - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Call investment deposits	2										
Call deposits < 90 days		60 000	50 000	24 869	55 000	55 000	55 000	55 000	60 000	60 000	55 000
Other current investments > 90 days						–	–	–	–	–	–
Total Call investment deposits		60 000	50 000	24 869	55 000	55 000	55 000	55 000	60 000	60 000	55 000
Consumer debtors											
Consumer debtors	2	44 412	45 927	54 831	46 834	46 834	46 834	46 834	69 904	84 491	99 980
Less: Provision for debt impairment		(13 176)	(14 659)	(16 902)	(16 740)	(24 740)	(24 740)	(24 740)	(33 384)	(42 563)	(52 284)
Total Consumer debtors		31 236	31 268	37 928	30 093	22 093	22 093	22 093	36 520	41 929	47 697
Debt impairment provision											
Balance at the beginning of the year		13 817	13 176	14 659	16 740	15 300	15 300	15 300	24 740	33 384	42 563
Contributions to the provision		5 960	6 005	4 730	16 773	16 241	16 241	16 241	8 643	9 179	9 721
Bad debts written off		(6 601)	(4 522)	(2 487)	(8 500)	(6 800)	(6 800)	(6 800)	–	–	–
Balance at end of year		13 176	14 659	16 902	25 013	24 740	24 740	24 740	33 384	42 563	52 284
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	602 796	655 474	706 981	767 743	774 793	774 793	774 793	828 029	889 288	941 959
Leases recognised as PPE		568	2 496	2 624	–	–	–	–	–	–	–
Less: Accumulated depreciation		138 152	157 249	174 100	196 837	209 837	209 837	209 837	237 214	267 983	305 855
Total Property, plant and equipment (PPE)	2	465 212	500 721	535 505	570 906	564 956	564 956	564 956	590 815	621 304	636 105
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		4 243	4 100	4 341	3 791	3 791	3 791	3 791	3 530	3 639	3 636
Total Current liabilities - Borrowing		4 243	4 100	4 341	3 791	3 791	3 791	3 791	3 530	3 639	3 636
Trade and other payables											
Trade and other creditors	2	41 215	46 436	57 772	45 980	43 443	43 443	43 443	74 002	73 935	73 349
Unspent conditional transfers		9 185	4 278	9 857	1 020	1 020	1 020	1 020	–	–	–
VAT											
Total Trade and other payables		50 400	50 714	67 629	47 000	44 463	44 463	44 463	74 002	73 935	73 349
Non current liabilities - Borrowing											
Borrowing	4	32 204	28 571	24 369	25 213	25 213	25 213	25 213	17 623	13 874	10 242
Finance leases (including PPP asset element)					797	797	797	797	717	645	581
Total Non current liabilities - Borrowing		32 204	28 571	24 369	26 010	26 010	26 010	26 010	18 340	14 520	10 823
Provisions - non-current											
Retirement benefits		46 379	55 356	58 652	64 529	64 529	64 529	64 529	69 046	73 879	79 051
List other major provision items											
Refuse landfill site rehabilitation		4 424	20 513	50 542	8 095	8 095	8 095	8 095	40 000	45 000	50 000
Other			–								
Total Provisions - non-current		50 804	75 869	109 195	72 624	72 624	72 624	72 624	109 046	118 879	129 051
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance	1	396 568	431 175	452 228	525 596	530 565	530 565	530 565	539 969	551 650	566 631
GRAP adjustments		(1 549)	(15 522)	–							
Restated balance		395 019	415 653	452 228	525 596	530 565	530 565	530 565	539 969	551 650	566 631
Surplus/(Deficit)		33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Appropriations to Reserves		(25 815)	(21 000)	(23 238)	(15 000)	(15 000)	(15 000)	(15 000)	(20 000)	(30 000)	(22 000)
Transfers from Reserves		28 099	26 576	29 637	22 402	22 402	22 402	22 402	31 416	40 713	32 056
Depreciation offsets											
Other adjustments						8 536	8 536	8 536	–	–	–
Accumulated Surplus/(Deficit)			431 175	452 228	471 551	534 381	539 969	539 969	539 969	551 650	566 631
Reserves											
Housing Development Fund											
Capital replacement		42 716	35 782	29 382	33 279	33 279	33 279	33 279	21 863	11 150	1 094
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	42 716	35 782	29 382	33 279	33 279	33 279	33 279	21 863	11 150	1 094
TOTAL COMMUNITY WEALTH/EQUITY	2	473 890	488 010	500 934	567 660	573 248	573 248	573 248	573 513	577 781	583 053

Total capital expenditure includes expenditure on nationally significant priorities:

[illegible]

WC026 Langeberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Sustainable Intergrated Human Settlement	Identifying suitable integrated land to be serviced for housing	1		18 869	18 295	16 166	8 551	18 503	18 503	51 630	48 076	45 583
Sustainable Civil Engineering Infrastructure Services	Sustainability of Water services: Network upgrade, Water demand management, Water storage facilities, Sanitation, Storm water & drainage	2		70 355	77 857	85 507	80 413	89 394	89 394	88 068	83 359	88 550
Energy efficiency for a sustainable future	Increasing electricity capacity, Upgrading networks, Electrification of houses	3		236 579	249 716	283 721	315 560	313 619	313 619	335 922	356 464	376 516
Provision of a safe & efficient road network	Maintenance of roads, Tarring of gravel roads, Building of new roads	4		1 024	404	318	7 835	6 277	6 277	2 809	19 706	20 655
Promote public safety	Law enforcement, Disaster management, Fire services, Reduce road fatalities, Security of municipal property	5		8 090	15 249	26 971	17 585	24 395	24 395	26 006	27 618	29 247
Provision of a clean environment	Waste Management (Landfill site & Treatment of waste), Refuse removal, Maintenance of parks, Maintenance of cemeteries	6		24 164	19 683	20 755	31 061	26 551	26 551	31 487	30 931	33 696
Social and Community Development	Sport facilities, Community halls, Swimming pools, Libraries services, Youth development	7		9 191	7 746	9 367	10 776	10 983	10 983	11 384	9 951	10 546
Growth and economic development	Tourism marketing and development, Development of LED strategy, Establishment of development agency, Promote entrepreneurial skills, Facilitate local economic development	8		965	999	1 763	1 494	1 542	1 542	1 759	–	–
Sound Finacial Management	Financial sustainability: Revenue, Supply chain management, Demand management, Finacial control, Compliance with MFMA	9		67 759	71 197	80 895	81 177	88 801	88 801	94 318	100 751	107 725
Institutional Development & Corporate governance	Optimising of and the development of our organizational staff structure, Promote skills development, Good governance & administration, Improve the regulatory environment by conducting policy & by-law reviews, Improve community	10		2 049	854	2 954	957	705	705	754	801	848
Good Governance	Compliance with legislation & policies, Intergovernmental relations, Facilitate quarterly meetings with communities by ward councillors, Pro active regular communication with all stakeholders, Deepening democracy, Functioning of	11		1 106	403	493	251	605	605	444	153	162
Allocations to other priorities				35	286	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)			21	440 185	462 690	528 909	555 661	581 374	581 374	644 581	677 808	713 529

WC026 Langeberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand													
Sustainable Intergrated Human Settlement	Identifying suitable integrated land to be serviced for housing	1		16 158	7 119	35 001	14 820	24 995	24 995	57 589	54 431	52 363	
Sustainable Civil Engineering Infrastructure Services	Sustainability of Water services: Network upgrade, Water demand management, Water storage facilities, Sanitation, Storm water & drainage	2		40 540	41 427	44 107	51 213	52 713	52 713	60 678	64 945	69 608	
Energy efficiency for a sustainable future	Increasing electricity capacity, Upgrading networks, Electrification of houses	3		198 833	210 477	237 257	282 070	273 564	273 564	290 147	304 697	316 610	
Provision of a safe & efficient road network	Maintanance of roads, Tarring of gravel roads, Building of new roads	4		14 682	16 096	16 574	18 072	21 972	21 972	23 399	24 907	29 503	
Promote public safety	Law enforcement, Disaster management, Fire services, Reduce road fatalities, Security of municipal property	5		17 278	22 988	34 481	29 059	37 059	37 059	38 571	41 039	43 619	
Provision of a clean environment	Waste Management (Landfill site & Treatment of waste), Refuse removal, Maintenance of parks, Maintenance of cemeteries	6		35 930	36 176	50 315	40 007	53 014	53 014	44 440	47 650	51 579	
Social and Community Development	Sport facilities, Community halls, Swimming pools, Libraries services, Youth development	7		17 096	23 041	19 896	26 637	26 567	26 567	26 437	28 313	30 280	
Growth and economic development	Tourism marketing and development, Development of LED strategy, Establishment of development agency, Promote entrepreneurial skills, Facilitate local economic development	8		6 960	6 483	7 888	9 732	11 280	11 280	11 496	10 352	10 996	
Sound Finacial Management	Financial sustainability: Revenue, Supply chain management, Demand management, Finacial control, Compliance with MFMA	9		23 536	29 899	30 573	36 910	40 177	40 177	41 906	44 713	47 566	
Institutional Development & Corporate governance	Optimising of and the development of our organizational staff structure, Promote skills development, Good governance & administration, Improve the regulatory environment by conducting policy & by-law reviews, Improve community	10		12 624	13 998	15 096	16 100	16 205	16 205	17 451	17 989	19 139	
Good Governance	Compliance with legislation & policies, Intergovernmental relations, Facilitate quarterly meetings with communities by ward councillors, Pro active regular communication with all stakeholders, Deepening democracy, Functioning of	11		22 677	23 986	24 796	29 656	30 362	30 362	32 203	34 503	36 993	
Allocations to other priorities				-	-	-	-	-	-	-	-	-	
Total Expenditure				1	406 313	431 691	515 985	554 278	587 907	587 907	644 316	673 541	708 256

WC026 Langeberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

W0020 - Long-term Supporting Table 016: Reconciliation of B1 Strategic Objectives and Budget (Capital Expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Sustainable Intergrated Human Settlement	Identifying suitable integrated land to be serviced for housing	1		3 420	8 081	2 990	1 500	1 500	1 500	–	–	–
Sustainable Civil Engineering Infrastructure Services	Sustainability of Water services: Network upgrade, Water demand management, Water storage facilities, Sanitation, Storm water & drainage	2		22 395	19 693	21 892	12 598	24 050	24 050	16 161	25 001	1 430
Energy efficiency for a sustainable future	Increasing electricity capacity, Upgrading networks, Electrification of houses	3		7 570	7 899	12 018	5 054	7 156	7 156	4 622	4 618	3 786
Provision of a safe & efficient road network	Maintanance of roads, Tarring of gravel roads, Building of new roads	4		3 816	4 828	2 810	10 869	9 441	9 441	1 000	13 232	24 256
Promote public safety	Law enforcement, Disaster management, Fire services, Reduce road fatalities, Security of municipal property	5		133	112	26	–	–	–	760	1 060	–
Provision of a clean environment	Waste Management (Landfill site & Treatment of waste), Refuse removal, Maintenance of parks, Maintenance of cemeteries	6		5 168	2 494	3 411	14 689	9 140	9 140	9 520	5 408	16 500
Social and Community Development	Sport facilities, Community halls, Swimming pools, Libraries services, Youth development	7		4 855	2 745	4 338	4 289	4 702	4 702	5 740	2 132	1 000
Growth and economic development	Tourism marketing and development, Development of LED strategy, Establishment of development agency, Promote entrepreneurial skills, Facilitate local economic development opportunities, Rural development	8		–	810	510	–	–	–	11 303	7 307	3 200
Sound Finacial Management	Financial sustainability: Revenue, Supply chain management, Demand management, Finacial control, Compliance with MFMA	9		977	2 742	2 698	2 025	2 025	2 025	2 200	1 200	1 200
Institutional Development & Corporate governance	Optimising of and the development of our organizational staff structure, Promote skills development, Good governance & administration, Improve the regulatory environment by conducting policy & by-law reviews, Improve community satisfaction	10		1 419	2 436	1 838	600	660	660	1 930	1 300	1 300
Good Governance	Compliance with legislation & policies, Intergovernmental relations, Facilitate quarterly meetings with communities by ward councillors, Pro active regular communication with all stakeholders, Deepening democracy, Functioning of	11		2 415	18	–	–	–	–	–	–	–
Allocations to other priorities				–	–	–	–	–	–	–	–	–
Total Capital Expenditure				52 169	51 858	52 531	51 624	58 674	58 674	53 236	61 259	52 672

WC026 Langeberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Municipal Manager										
Good Governance										
To review municipal governance processes as per the RBAP										
Risk based audit plan approved annually	Plan approved	1								
Compliance with the supply chain management policy with the exception of approved deviations	Compliance with the supply chain management policy with the exception of approved deviations	100%								
Quarterly Report on progress made with the implementation of the Risk Based Audit Plan (RBAP)	Number of reports	4								
To manage the municipality to effectively deliver services										
Develop an action plan to address the top 10 municipal risks	Action Plan approved by Council	1								
Internal and external anti-corruption awareness initiatives	Number of initiatives	1								
Institutional Development and Corporate Governance										
To improve the functioning of the workforce of the organisation										
Employment opportunities applied for appropriate equity appointments	Number of employment opportunities applied for appropriate equity appointments									
Corporate Services										
Institutional Development and Corporate Governance										
To improve community satisfaction										
Implementation of the Batho Pele organisational strategy	Policy approved/ No of initiatives	2								
Development of strategy to inform the communities their role in local government	% Developed	100%								
Execution of a customer satisfaction survey	% Completed	100%								
To improve the functioning of the workforce of the organisation										
Implement Transformation in organisation	% employment opportunities applied for appropriate equity appointments									
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number Of people	3								
Skills Development	% Of personnel budget used for skills development	1%								
Review of HR Policies	Number of policies reviewed	3								
Vacancy Rate	% Vacancy Rate	6.97%								
Identify employees for ABET levels 1-5 training	Number of employees per annum	39								
Wellness program	Annual wellness day	3								
Good Governance										
To strengthen the relationships between the municipality and community										
Review Language policy	% Completed	100%								
Promote Public Safety										
To manage and maintain all municipal buildings										
Alterations / Upgrading of municipal offices	% Completed	99.51%								
To provide traffic and law enforcement services										
Road safety awareness education for the community	Number of campaigns/ Number of sessions	20								
Law enforcement initiative and safety home programmes to decrease incidents affecting traffic safety	Number of initiatives/ Number of road blocks	39								
Purchasing of vehicles	% of capital budget spent									
Steel fencing for Traffic Offices at Robertson and Ashton	Number of projects	2								
Closed circuit cameras for traffic services and Admin offices Robertson and Ashton	Number of projects	2								
Optimal collection of fines issued for the financial year	% of fines collected	0%								
Provision of a clean environment										
To provide a compliant solid waste service and upgrade and maintain existing infrastructure										
Acquisition of Land Stockwell	% of capital budget spent									
Social & Community Development										
To maintain and upgrade community hall facilities										
Upgrade the community hall facilities	% Completed									
To render a library service										
Build a library in Nkqubela (phase 1)	% completion of phase 1	100%								
Compile a mobile library services/ weelie wagons needs analysis and implementation plan	% Completed	100%								
Lodge library awareness programmes through exhibitions	Number of exhibitions per month	488								
Financial Services										
Good Governance										
To review municipal governance processes as per the RBAP										
Maintain a clean audit opinion/ unqualified audit opinion	% achieved	100%								
Sound Financial Management										
Management of municipal revenue, expenditure and finance										
Timeous submission of financial statements	% of target achieved	100%								
Review all legislative required budget implementation policies	Number of policies	7								
Financial viability measured in terms of the available cash to cover fixed operating expenditure	Cost coverage ((Available cash+ investments)/ Monthly fixed operating expenditure	2.02								
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations	Debt coverage ((Total operating revenue- operating grants received)/debt service payments due within the year)	57%								
Financial viability measured in terms of the outstanding service debtors	Service debtors to revenue – (Total outstanding service debtors/ revenue received for services)	12.64%								
Achievement of a payment percentage of at least	Payment %	99%								
Valuation of farms per usage	% completed	0%								

	Systems Act Section 99(a): Oversee and monitor the implementation and enforcement of the credit control and debt collection policy and by-laws enacted in terms of section 99									
Implementation and enforcement of the policy and by-laws overseen and monitored	% completed	100%								
Annual review of SCM policy in line with legal requirements										
Complete Supplementary Valuation Roll	Number of supplementary valuation rolls	2								
Maintain the asset register in terms of GRAP standards	% achieved	100%								
Sustainable civil engineering infrastructure services										
To manage the municipality to effectively deliver services										
Provision of free basic refuse removal to indigent households in terms of the equitable share requirements	Number of HH receiving free basic refuse removal	6366								
Sustainable civil engineering infrastructure services										
Energy efficiency for a sustainable future										
Sound Financial Management										
To provide electricity supply, manage demand and maintain existing infrastructure										
Provision of 50kwh free basic electricity per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic electricity	6635								
Sustainable civil engineering infrastructure services										
Sound Financial Management										
To provide quality water, manage demand and maintain existing infrastructure										
Provision of 6kl free basic water per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic water	6229								
To provide all communities with sanitation services and maintain existing infrastructure										
Provision of free basic sanitation to indigent households in terms of the equitable share requirements	Number of HH receiving free basic sanitation	6355								
Engineering Services										
Energy efficiency for a sustainable future										
To provide electricity supply, manage demand and maintain existing infrastructure										
Management of electrical provision system	% of electricity unaccounted for	8.43%								
Electricity (at least min.service level)	Number of households	15200								
Development of a electricity maintenance plan	% completion	0%								
Compilation of an electricity master plan	% Completed									
Electrification of low cost housing	Number of low cost houses electrified	108								
Implementation of energy saving initiatives	Number of faulty CFL lamps exchanged	1000								
Electricity repairs and maintenance	% of maintenance budget spent	95%								
Replace prepaid meters	Number of meters	150								
Telemetry system for electrical substations to monitor usage data and provide early warning signals (SCADA)	Number of substations monitored	1								
New connections on application	Number of connections	20								
New street lights	Number of street lights	50								
New high mast lights	Number of lights	1								
New high voltage electricity projects	Number of projects	7								
Upgrading of high and medium voltage electricity network	Number of projects	6								
Upgrading of low voltage electricity network	Number of projects	3								
Promote Public Safety										
Provision of a clean environment										
To ensure readiness for disaster crisis										
Annual review and submission of the Disaster Management Plan for assessment by the District by end May	Plan reviewed	1								
Reaction time to emergencies to fire brigade services act (< 13 minutes) average response time	% within 13 minutes	80%								
Review of fire protection plan by end March	Plan reviewed	1								
Provision of a clean environment										
To provide a compliant solid waste service and upgrade and maintain existing infrastructure										
Report quarterly on compliance with the National Waste Management Strategy	Number of reports	4								
Annual external audit of landfill site and recycling plant - Ashton by end June	Number of audits	1								
Obtain waste licence for Stockwell landfill site	Licence obtained	0								
Provision of wheelie bins to implement the waste minimisation strategy	Number of wheelie bins provided	1690								
Development of Stockwell New Landfill Site	% of capital budget spent									
Developm a Transfer station Montagu	% completed	100%								
Upgrade transfer stations Robertson and McGregor to separate waste and measure the volume	% completed	100%								
Upgrade existing landfill infrastructure to comply with Record of Decision (ROD) permit conditions. (landfill equipment)	Number of projects	1								
Upgrade existing vehicle to accommodate collection of wheelie bins (waste removal equipment)	% Completed	100%								
Investigate legal compliance of Robertson compost site by end March	By end March	1								
Integrated waste management awareness campaign	Number of campaigns	1								
To provide and maintain a refuse removal service										
Increase tonnage of domestic waste recycled	Tonnage	720								
Revise the existing waste management by-law by end of June	Number of by laws	1								
Provision of a safe and efficient road network										
To upgrade and maintain road infrastructure										
Reseal of prioritised roads	square meters resealed	928.84								
Sustainable civil engineering infrastructure services										
To provide all communities with sanitation services and maintain existing infrastructure										
Quality of effluent in terms of SANS standards	% quality of effluent	72.91%								
Achieve Green Drop Status	Green Drop Status achieved									

Upgrade of existing sewerage network infrastructure	Number of projects	1							
Number of flush toilet connected to sewerage	Number of households	14410							
Number of flush toilet with septic tank	Number of households	194							
Upgrading of existing Waste Water works	Number of projects	1							
To provide quality water, manage demand and maintain existing infrastructure									
Achieve Blue Drop Status	Blue Drop Status achieved								
Limit unaccounted water to 20%	% of water unaccounted for	23.67%							
Microbiological quality of water to comply with SANS standards	% of water quality	89.70%							
Upgrade of existing Water Treatment Works	Number of projects	1							
Complete new and upgrade existing water storage facilities	Number of projects	1							
Upgrade and repair of existing pipelines	Km's of pipe upgraded	1							
Upgrade of existing network infrastructure	Number of projects	2							
Water awareness campaigns	Number of campaigns	0							
Review by-law of water provision on private owned land	Number of by-laws	1							
Piped water inside dwelling	Number of households	14211							
Piped water inside yard	Number oh households	27							
Using public tap	Number of households	926							
Households provided with new water connections	Number of households	108							
Upgrading Waste Water Works Phase 3	% of capital budget spent								
Upgrading Water Treatment Works Ashton	% of capital budget spent								
Replacement and Repairs: Network	% of capital budget spent								
To upgrade and maintain stormwater infrastructure									
Maintenance of stormwater canals, catch pits and pipes	Number of stormwater canals, catch pits and pipes maintained	1464							
To manage use of, maintain and upgrade existing vehicle fleet									
Develop a vehicle replacement strategy	% completed	0%							
Service Integration									
Sustainable integrated human settlements									
To manage urbanisation in a considered manner and to maintain a balance between conservation and development									
Review of the Spatial Development Framework	Framework reviewed/ % completed	10%							
Review of zoning scheme regulations	Regulations reviewed/ % completed	75%							
Approval of building plans within 30 days for building less than 500m2 and 60 days for buildings larger than 500m2 after all information required is correctly submitted	% Approval	90%							
Processing of land use applications within 120 days after receipt of all outstanding and relevant information and documents	% of applications evaluated	83%							
To provide access to affordable and low cost housing opportunities to all citizens within the municipal area									
Rectification of RDP houses	Number of houses rectified	0							
Building of housing unit top structures	Number of top structures	73							
Transfer of rental / RDP housing stock	Number of transfers	124							
Housing projects Robertson (Erf 2891 & Erf 136)	Number of houses rectified								
Submit applications for the selling of pre 1994 rental housing stock	Number of applications submitted	36							
Research and compile report with results and recommendations for the development of Housing pipeline	Report completed	1							
Sustainable integrated human settlements									
Sustainable civil engineering infrastructure services									
To provide access to affordable and low cost housing opportunities to all citizens within the municipal area									
Installation of services for new housing sites	Number of serviced sites	80							
Provision of a clean environment									
To provide, maintain and develop cemeteries for all communities									
Upgrade existing cemeteries	Number of projects	2							
Social and Community Development									
To manage and implement social development programmes									
Develop an integrated sport development strategy by end June	Strategy completed	1							
To ensure continuance of proper sport facilities to accommodate community needs									
Upgrade sport facilities	Number of projects	2							
Ensure the safety of the community at sport facilities									
Develop a sport and recreation safety plan	Plan developed	1							
To main and upgrade swimming pools facilities									
Installation of separate water supply Robertson North	% Completed	100%							
Ensure the safety of the community at swimming pool facilities									
Develop a swimming pool security and safety plan	Plan developed	1							
To main and upgrade community hall facilities									
Upgrade the community hall facilities	Number of Projects	6							
Ensure the safety of the community at community halls facilities									
Develop a community hall safety evacuation plan	Plan developed	1							
To plan, provide, develop and maintain facilities for all communities									
Establish an advisory committee for Montagu and Robertson nature reserves by end March	Number of committees	1							
Strategy & Social Development									
Good Governance									
To manage the municipality to effectively deliver services									
Implement an individual performance management system up to supervisor level	Implementation up to Assistant Manager level	31							
Review the performance of the municipality to identify early warning signs and implement corrective measures	Number of performance reports submitted to council	4							
To improve communication of all relevant stakeholders internal and external									

Implementation of the communication action plan	Number of programs implemented	3								
To identify and address the internal communication needs of the municipality										
Development of internal communication system-intranet	Intranet developed and launched	1								
To establish an immediate and direct communication channel										
Create a database of contact details of citizens	Database developed	1								
Improve the communication and participation between community and municipality										
Develop a public participation policy	Policy completed	1								
To involve the community into the planning and management of programmes and projects that affect them in partnership with the municipality										
Establish of an IDP forum	Number of forums	1								
Growth and Economic Development										
To promote economic development within the municipal area										
Development of a comprehensive LED Strategy by December 2013	LED Strategy approved	1								
Establishment of a Langeberg Economic Development Agency by June 2014	Agency established	0								
Development of a Tourism Strategy by end June 2013	Tourism Strategy approved by Council	0								
Development of business incubation programme	Agreement with shanduk and complete business plan to secure funding	100%								
Arts & culture development	Number of artist trained/ mentored	111								
Implementation of community works programmes	Number of programmes	0								
Annual review and update of MOU with the Local Tourism agencies	Number of MOU's	3								
Empowering of farming communities through skills development initiatives	Number of skills development initiatives	7								
Implementation of rural development programmes	Number of programmes	12								
Institutional Development and Corporate Governance										
Good Governance										
To manage the municipality to effectively deliver services										
Develop an IT Disaster Recovery Site by June 2014	IT Disaster Recovery Site									
Provision of a clean environment										
Social & Community Development										
To provide a compliant solid waste service and upgrade and maintain existing infrastructure										
Implementation of expanded public works programme	Number of temporary job opportunities created	480								
Social & Community Development										
To manage and implement social development programmes										
Promote entrepreneurial skills	Number of SMME's trained / monitored	83								
To plan, provide, develop and maintain facilities for all communities										
Develop a youth strategy by end December	Strategy developed	1								
Development of an Youth Development Action Plan by June 2014	Action Plan approved by Council/ strategy completed	100%								
Social & Community Development										
Growth & Economic Development										
To plan, provide, develop and maintain facilities for all communities										
To promote economic development within the municipal area										
Development of a Rural Development Strategy by June 2014	Rural Development Strategy approved by Council									
Energy efficiency for sustainable future										
Municipal Financial Viability and Management			7.5%							
Limit unaccounted electricity to 7.5%	% of electricity unaccounted for									
Basic Service Delivery										
Provide 50kwh free basic electricity per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic electricity		7							
Good governance										
Good Governance and Public Participation										
Ensuring the formal evaluation of directors in terms of their signed agreements	No of formal evaluations completed		2							
Review of the system of delegations	Submit report to Council for the adoption of the system of delegation		1							
Oversee the compilation of the IDP and the submission to Council for approval	IDP submitted to Council		1							
Oversee the compilation of the annual budget to Council for approval	Budget submitted to council for approval		1							
Oversee the submission of monthly Sect 71 of the MFMA	No of Sect 71 reports submitted		12							
Oversee the submission of the Mid-Year Performance Report in terms of Sect 72 of the MFMA to Council	Mid-Year report submitted to Council		1							
Oversee the submission of the Annual and Oversight Report to Council	Annual report and Oversight Report submitted to Council		1							
Submit the Top Layer SDBIP to the Mayor for approval to approve the KPI's and targets to ensure the implementation of the municipal budget	Top Layer SDBIP submitted to the Mayor		1							
Develop and update an Audit Action Plan	Management Action Plan		1							
Maintain a clean audit opinion	Audit Opinion									
Resolve all audit issues	% of audit queries for which an action plan was submitted within 10 working days		1							
Compliance with implementation and reporting requirements on MIG	100% Compliance with implementation and reporting requirements on MIG		1							
Grant progress reports submitted to the relevant national and provincial department before the 10th working day of every month	Number of reports submitted before the 10th working day of every month		1							
Municipal Transformation and Institutional Development										
Implement an individual performance management system up to supervisor level	Implementation up to Superintendent level		12							
Growth and economic development										
Local Economic Development										
Develop a LED Strategy by 31 March 2014	LED Strategy approved		1							

Institutional Development and Corporate governance										
Municipal Transformation and Institutional Development										
50% of the IT Disaster Recovery Site developed by 30 June 2014	IT Disaster Recovery Site		50.0%							
% of the municipal budget spent on implementing its WSP by June 2014	% Of budget used for skills development		1.0%							
Good Governance and Public Participation										
Number of people from the EE target groups employed in the 3 highest levels of management in compliance with the approved EE plan	Number of people employed in the highest 3 levels of management		0							
Ensuring that all property contracts are properly executed	Monthly reports on the property contracts submitted to the Municipal Manager		12							
Provision of a safe and efficient road network										
Basic Service Delivery										
The upgrading / rehabilitation of streets as per the Pavement Management System	Streets rehabilitated and upgraded as per the Pavement Management System		100.0%							
Provision of a clean environment										
Local Economic Development										
Implementation of expanded public works programme	Number of temporary job opportunities created		437							
Good Governance and Public Participation										
Annual review and submission of the Disaster Management Plan for assessment by the District by end May	Plan reviewed		1							
Report quarterly on compliance with the National Waste Management Strategy	Number of reports		4							
Basic Service Delivery										
Capital spending on Solid Waste Projects	% of capital budget spent		94.0%							
Increase tonnage of domestic waste recycled	Tonnage		859.5							
Submission of an approved HSP after approval by DEAD & P and HSP	1 Approved HSP		1							
Oversee process for identifying an alternative Landfill Site	Report submitted to council		1							
Provide free basic refuse removal to indigent households in terms of the equitable share requirements	Number of HH receiving free basic refuse removals		6.773							
Social and Community Development										
Good Governance and Public Participation										
Management of the Thusong Centre	Number of quarterly reports on the general activities of the Thusong Centre submitted to the Municipal Manager		4							
Ensuring functional ward committee system	Number of monthly ward committee meetings		11							
Basic Service Delivery										
Upgrade the community hall: Happy Valley by June 2014	Happy Valley Community Hall upgraded		1							
Install 2 book detectors at the Robertson and Bonnievale Library	2 book detectors installed at Robertson and Bonnievale library by 30 June 2014		2							
Construct an activity hall in Happy Valley	Activity Hall constructed by 30 June 2014 in Happy Valley		0							
Provide 6kl free basic water per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic water		6.644							
Provide free basic sanitation to indigent households in terms of the equitable share requirements	Number of HH receiving free basic sanitation		6.764							
Sound Financial Management										
Municipal Financial Viability and Management										
Financial viability measured in terms of the available cash to cover fixed operating expenditure	Cost coverage ((Available cash+ investments)/ Monthly fixed operating expenditure		1.56							
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations	Debt coverage ((Total operating revenue- operating grants received)/debt service payments due within the year)		55.05							
Financial viability measured in terms of the outstanding service debtors	Service debtors to revenue – (Total outstanding service debtors/ revenue received for services)		11.48							
Achievement of a payment percentage of at least 100%	Payment %		99.48%							
Maintain the asset register in terms of GRAP	% of asset register maintained		100%							
% of Capital Budget Spent on capital projects as identified in the IDP	95% of Capital Budget spent		95.99%							
Sustainable civil engineering infrastructure services										
Basic Service Delivery										
Capital Spending on Water and Sanitation Infrastructure	% of capital budget spent		100.0%							
Construct Bonnievale reservoir and related pipe work	14% of the project completed by June 2014		24.63%							
Municipal Financial Viability and Management										
Achieve Blue Drop Status	Blue Drop Status achieved		0.0%							
Microbiological quality of water to comply with SANS standards	% of water quality		98.33%							
Limit unaccounted water to 18%	% of water unaccounted for		11.45%							
Quality of effluent in terms of SANS standards	% quality		74.29%							
Achieve Green Drop Status	Green Drop Status achieved		0.0%							
Sustainable integrated human settlement										
Basic Service Delivery										
Installation of services	% of Budget Spent		54.89%							
Oversee the Review of the Spatial Development Framework	Framework submitted to Council		1							
Follow up on the status of zoning scheme regulations	Correspondence on follow up		0							
Municipal Manager										
Good Governance										
To review municipal governance processes as per the RBAP										
Risk based audit plan approved annually	Plan approved									
Resolve all audit issues	% of audit queries for which an action plan was submitted within 10 working days									
Ensuring that all procurement comply with the legal process	% compliance with supply chain management policy with the exception of approved deviations									
To improve communication of all relevant stakeholders internal and external										
Address all correspondence in a timely manner	% of all correspondence as recorded by Collaborator that were less than 60 days old									
Sound Financial Management										
Management of municipal revenue, expenditure and finance										

Alterations / Upgrading of municipal offices	% Completed			100					
Institutional Development and Corporate Governance									
Good Governance									
To manage the municipality to effectively deliver services									
Implement all Council decisions	% of due council decisions			100%					
Promote Public Safety									
To provide traffic and law enforcement services									
Purchasing of vehicles	% of capital budget spent			95%					
Provision of a clean environment									
To provide a compliant solid waste service and upgrade and maintain existing infrastructure									
Acquisition of Land Stockwell	% of capital budget spent			95%					
Sound Financial Management									
Management of municipal revenue, expenditure and finance									
Ensure that capital expenditure is in line with budget and time frames	% of capital budget spent			95%					
Ensure that operating expenditure is in line with budget and time frames	% of operating budget spent			95%					
Engineering Services									
Energy efficiency for a sustainable future									
To provide electricity supply, manage demand and maintain existing infrastructure									
Management of electrical provisioning system	% of electricity unaccounted for			7.5					
Electricity (at least min.service level)	Number of households			15200					
Development of an electricity maintenance plan	% completion			100					
Good Governance									
To manage the municipality to effectively deliver services									
Complete all assignments from the Municipal Manager by due dates	Number of written warnings received from the Municipal Manager			0					
Address all correspondence in a timely manner	% of all correspondence as recorded by Collaborator that were less than 60 days old			80%					
To review municipal governance processes as per the RBAP									
Ensuring that all procurement comply with the legal process	% compliance with supply chain management policy with the exception of approved deviations			100%					
Resolve all audit issues	% of audit queries for which an action plan was submitted within 10 working days			90%					
Promote Public Safety									
Provision of a clean environment									
To ensure readiness for disaster crisis									
Annual review and submission of the Disaster Management Plan for assessment by the District by end May	Plan reviewed			1					
Provision of a clean environment									
To provide a compliant solid waste service and upgrade and maintain existing infrastructure									
Report quarterly on compliance with the National Waste Management Strategy	Number of reports			4					
Annual external audit of landfill site and recycling plant - Ashton by end February	Number of audits								
Development of Stockwell New Landfill Site	% of capital budget spent			95%					
Provision of a safe and efficient road network									
To upgrade and maintain road infrastructure									
Reseal of prioritised roads	square meters resealed			60000					
Sound Financial Management									
Management of municipal revenue, expenditure and finance									
Ensure that capital expenditure is in line with budget and time frames	% of capital budget spent			95%					
Ensure that operating expenditure is in line with budget and time frames	% of operating budget spent			95%					
Sustainable civil engineering infrastructure services									
To provide all communities with sanitation services and maintain existing infrastructure									
Upgrade of existing sewerage network infrastructure	Number of projects			1					
Flush toilet (connected) to sewerage	Number of households			14410					
Flush toilet (with septic tank)	Number of households			194					
To provide quality water, manage demand and maintain existing infrastructure									
Limit unaccounted water	% of water unaccounted for			20					
Microbiological quality of water to comply with SANS standards	% of water quality			90					
Upgrading Waste Water Works Phase 3	% of capital budget spent			95%					
Upgrading Water Treatment Works Ashton	% of capital budget spent			95%					
Replacement and Repairs: Network	% of capital budget spent			95%					
Service Integration									
Good Governance									
To review municipal governance processes as per the RBAP									
Ensuring that all procurement comply with the legal process	% compliance with supply chain management policy with the exception of approved deviations			100%					
Resolve all audit issues	% of audit queries for which an action plan was submitted within 10 working days			90%					
Institutional Development and Corporate Governance									
Create effective communication mediums to inform all stakeholders									
Address all correspondence in a timely manner	% of all correspondence as recorded by Collaborator that were less than 60 days old			80%					
To manage the municipality to effectively deliver services									
Implement all Council decisions	% of due council decisions			100%					
Complete all assignments from the Municipal Manager by due dates	Number of written warnings received from the Municipal Manager			0					
Sound Financial Management									
Management of municipal revenue, expenditure and finance									
Ensure that capital expenditure is in line with budget and time frames	% of capital budget spent			95%					
Ensure that operating expenditure is in line with budget and time frames	% of operating budget spent			95%					

Sustainable integrated human settlements										
To manage urbanisation in a considered manner and to maintain a balance between conservation and development										
Review of the Spatial Development Framework	Framework reviewed			1						
Review of zoning scheme regulations	Regulations reviewed			1						
To provide access to affordable and low cost housing opportunities to all citizens within the municipal area										
Rectification of RDP houses	Number of houses rectified			30						
Building of housing unit top structures	Number of top structures build			108						
Sustainable integrated human settlements										
Sustainable civil engineering infrastructure services										
To provide access to affordable and low cost housing opportunities to all citizens within the municipal area										
Installation of services for new housing sites	Number of serviced sites			92						
Financial Services										
Good Governance										
To improve communication of all relevant stakeholders internal and external										
Address all correspondence in a timely manner	% of all correspondence as recorded by Collaborator that were less than 60 days old			80%						
To manage the municipality to effectively deliver services										
Implement all Council decisions	% of due council decisions			100%						
To review municipal governance processes as per the RBAP										
Maintain a clean audit opinion	% achieved			100						
Ensure proper performance and financial monitoring	Number of months during which performance assessments and reconciliation of departmental records of expenditure with finance records were done			10						
Ensuring that all procurement comply with the legal process	% compliance with supply chain management policy with the exception of approved deviations			100%						
Resolve all audit issues	% of audit queries for which an action plan was submitted within 10 working days			90%						
Sound Financial Management										
Management of municipal revenue, expenditure and finance										
Timeous submission of financial statements	Timeous submission of financial statements			1						
Review all legislative required budget implementation policies	Number of policies			7						
Financial viability measured in terms of the available cash to cover fixed operating expenditure	Cost coverage ((Available cash+ investments)/ Monthlv fixed operating expenditure			1.7						
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations	Debt coverage ((Total operating revenue- operating grants received)/debt service payments due within the year)			31						
Financial viability measured in terms of the outstanding service debtors	Service debtors to revenue – (Total outstanding service debtors/ revenue received for services)			8.7						
Achievement of a payment percentage of at least	Payment %			97						
Valuation of farms per usage	% completed			100						
Implementation and enforcement of the policy and by-laws overseen and monitored	Systems Act Section 99(a): Oversee and monitor the implementation and enforcement of the credit control and debt collection policy and by-laws enacted in terms of section 99			100%						
Annual review of SCM policy in line with legal requirements	% completed			100						
Complete Supplementary Valuation Roll	Number of			1						
MFMA Section 21(1)(a): Co-ordinate the processes for preparing the annual budget and budget-related policies	Processes co-ordinated			100%						
Ensure that capital expenditure is in line with budget and time frames	% of capital budget spent			95%						
Ensure that operating expenditure is in line with budget and time frames	% of operating budget spent			95%						
Sustainable civil engineering infrastructure services										
To manage the municipality to effectively deliver services										
Provision of free basic refuse removal to indigent households in terms of the equitable share requirements	Number of HH receiving free basic refuse removal			8000						
Sustainable civil engineering infrastructure services										
Energy efficiency for a sustainable future										
Sound Financial Management										
To provide electricity supply, manage demand and maintain existing infrastructure										
Provision of 50kwh free basic electricity per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic electricity			8000						
Sustainable civil engineering infrastructure services										
Sound Financial Management										
To provide all communities with sanitation services and maintain existing infrastructure										
Provision of free basic sanitation to indigent households in terms of the equitable share requirements	Number of HH receiving free basic sanitation			8000						
To provide quality water, manage demand and maintain existing infrastructure										
Provision of 6kl free basic water per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic water			8000						
Municipal Manager										
Good governance										
Enhancing good management ,strategic support										
Conduct two (2) formal evaluations of directors in terms of their signed agreements	No of formal evaluations completed				2	2	2			
Oversee the compilation of he IDP and the submission to Council for approval by end of May	IDP submitted to Council				1	1	1			

Oversee the submission of the Mid-Year Performance Report in terms of Sect 72 of the MFMA by end of January	Mid-Year report submitted to Council				1	1	1			
Oversee the submission of the Annual and Oversight Report to Council by March 2016	Annual report and Oversight Report submitted to Council				1	1	1			
Submit the Top Layer SDBIP to the Mayor for approval within 14 days after the annual budget has been approved	Top Layer SDBIP submitted to the Mayor				1	1	1			
Develop an Audit Action Plan by end of January 2016	Management Action Plan developed and updated				1	1	1			
Management of municipal revenue, expenditure and finance										
Oversee the compilation of the annual budget and the submission to Council for approval by end of May 2016	Budget submitted to council for approval				1	1	1			
Oversee the submission of monthly reports in terms of Sect 71 of the MFMA before the 10th of the following month	No of Sect 71 reports submitted				12	12	12			
Sound Financial Management										
Management of municipal revenue, expenditure and finance										
% of Capital Budget Spent on capital projects as identified in the SDBIP	95% of Capital Budget spent excl orders				95.0%	95.0%	95.0%			
Strategic & Social Development										
Social and Community Development										
To manage and implement social development programmes										
Create job opportunities through Implementing an expanded public works programme	Number of temporary job opportunities created				400	400	400			
Facilitate Ward Committee projects	Number of ward committee projects facilitated				12	12	12			
Promote public safety										
To ensure readiness for disaster crisis										
Review and submit the Disaster Management Plan for assessment by the District by end May annually	Plan reviewed				1	1	1			
Institutional Development and Corporate governance										
Management of the municipal IT systems										
Spend the total amount budgeted for the Upgrade of the ICT Infrastructure	Total amount budgeted for the upgrade of the ICT Infrastructure spent				100	100	100			
Spend the total amount budgeted for the purchasing of general ICT equipment	% of budget spent on the purchasing of ICT equipment				100%	100%	100%			
Management of municipal revenue, expenditure and finance										
Spend the total amount budgeted for the purchase of equipment	100% of the Capital budget for Equipment spent				100%	100%	100%			
To manage use of, maintain and upgrade existing vehicle fleet										
Acquisition of 3ton Trucks (Replacement CCD 14442 and CCD 13025)	2 x 3 ton trucks purchased				2	2	2			
Corporate Services										
Institutional Development and Corporate governance										
To improve the functioning of the workforce of the organisation										
% of the municipal budget spent on implementing its WSP by June 2016	100 % of the municipal budget spent on implementing its WSP by June 2016				95.0%	95.0%	95.0%			
Number of people from the EE target groups employed in the 3 highest levels of management in compliance with the approved EE plan	Number of people from the EE target groups employed in the highest 3 levels of management				1	1	1			
To manage the municipality to effectively deliver services										
Report monthly to the Municipal Manager on all property contracts	Monthly reports on the property contracts submitted to the Municipal Manager				12	12	12			
Management of municipal revenue, expenditure and finance										
Spend the total amount budgeted for upgrading and altering the municipal offices	100% of the budgeted amount spent (R300 000)				100%	100%	100%			
Spend the total amount budgeted for the purchase of office equipment	100% of the budgeted amount spent (R300 000)				100%	100%	100%			
Social and Community Development										
Enhancing good management ,strategic support										
Conduct monthly ward committee meetings to ensure a functional ward committee system	Number of monthly ward committee meetings				120	120	120			
To plan, provide, develop and maintain facilities for all communities										
Build a new Library: Ashbury (Montagu) by 30 June 2016	New library built by 30 June 2016				1	1	1			
Engineering Services										
Provision of a clean environment										
To provide a compliant solid waste service and upgrade and maintain existing infrastructure										
Report quarterly on compliance with the National Waste Management Strategy	Number of reports submitted				4	4	4			
Increase tonnage of domestic waste recycled	Tonnage of domestic waste recycled				900	900	900			
Spend the total amount budgeted for Solid Waste Capital Projects	% of Cleansing Capital Budget Spent				100%	100%	100%			
Energy efficiency for sustainable future										
To provide electricity supply, manage demand and maintain existing infrastructure										
Limit unaccounted electricity to 7%	% of electricity unaccounted for				7.5%	7.5%	7.5%			
Spend the total amount budgeted for Electrical Engineering Capital Projects	% of Electrical Engineering Capital Budget spent				100.0%	100.0%	100.0%			
Construct a new Transfer Station Ashton by June 2016	New transfer station in Ashton constructed by June 2016				1	1	1			
Construct a new Transfer Station Bonnievale	New transfer station in Bonnievale constructed by June 2016				1	1	1			
Spend the total amount budgeted for new connections	100% of budget spent for new connections				100.0%	100.0%	100.0%			
Spend the total amount budgeted for the replacement of prepaid and bulk supply meters to reduce energy losses	100% of budget spent for the replacement of prepaid and bulk supply meters replaced (R400 000)				100.0%	100.0%	100.0%			
Spend the total amount budgeted for the replacement and repairs: street lights	100% of budget spent on the replacement and repairs of street lights (R1 500 000)				100.0%	100.0%	100.0%			
Spend the total amount budgeted for the replacement and repairs on the network	% of budget spent on the replacement and repairs on the network				100.0%	100.0%	100.0%			

Purchase metering testing equipment	Metering testing equipment purchased				1	1	1			
Sustainable civil engineering infrastructure services										
To provide quality water, manage demand and maintain existing infrastructure										
Achieve Blue Drop Status	Blue Drop Status achieved				50.0%	50.0%	50.0%			
Microbiological quality of water comply with SANS standards	% of water quality				90.0%	90.0%	90.0%			
Limit unaccounted water to 18%	% of water unaccounted for				18.0%	18.0%	18.0%			
Spend the total amount budgeted for Water Capital Projects	% of Water Capital Budget Spent				100.0%	100.0%	100.0%			
Spend the total amount budgeted for the upgrade of the storm water system Bonnievale Phase 1	% of budget spent for the upgrade of the storm water system in Bonnievale Phase 1 (R3 230 000)				100.0%	100.0%	100.0%			
Fence the water and sewerage installations	Water and sewerage installations fenced				1	1	1			
Spend the total amount budgeted for the supply bulk water to Nkouhela	% of budget spent for the supply of bulk water to Nkouhela (R2 368430)				100.0%	100.0%	100.0%			
To provide all communities with a sanitation services and maintain existing infrastructure										
Quality of effluent in terms of SANS standards	% quality				80.0%	80.0%	80.0%			
Achieve Green Drop Status	Green Drop Status achieved				50.0%	50.0%	50.0%			
Spend the total amount budgeted for Sewerage Capital Projects	% of Sewerage Capital Budget Spent				100.0%	100.0%	100.0%			
Purchase 1 x New Sewerage Tanker by 30 June 2016	1 new sewerage tanker purchased				1	1	1			
Sustainable integrated human settlement										
To provide access to affordable and low cost housing opportunities to all citizens within the municipal area										
Spend 100% of budget on the installation of services - Uitsiq	% of Budget Spent on the installation fo services - Uitsiq (R1 000 000)				100.0%	100.0%	100.0%			
Spend the total amount budgeted for Housing Capital Projects	% of Housing Capital Budget Spent				100.0%	100.0%	100.0%			
To provide electricity supply, manage demand and maintain existing infrastructure										
Spend the total amount budgeted for the installation of basic services for Robertson TRA	100% of budget spent for the installation of basic services for Robertson TRA				100.0%	100.0%	100.0%			
Good governance										
To manage the municipality to effectively deliver services										
Report monthly on the implementation according to the reporting requirements on MIG funds spending	12 Reports submitted according MIG requirements on implementation and spending of MIG funds				12	12	12			
Provision of a safe and efficient road network										
To upgrade and maintain road infrastructure										
Spend the total amount budgeted for the maintenance / rehabilitation / upgrading of existing roads	% of Budget spent on the maintenance / rehabilitation / upgrading of existing roads				100%	100%	100%			
Spend the total amount budgeted for the rehabilitation of Municipal Roads Robertson (R1 628 780) by June 2016	% of budget spent on the rehabilitation of Municipal roads in Robertson				100%	100%	100%			
Reconstruct 3 bridges	% of the Budget spent				100%	100%	100%			
Financial Services										
Sound Financial Management										
Management of municipal revenue, expenditure and finance										
Maintain the asset register in terms of GRAP	Quarterly reports submitted to CFO on the progress / maintenance of the asset register				3	3	3			
Financial viability measured in terms of the available cash to cover fixed operating expenditure	Cost coverage (Available cash+ investments)/ Monthly fixed operating expenditure				2.2	2.2	2.2			
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations	Debt coverage (Total operating revenue- operating grants received)/debt service payments due within the year)				60	60	60			
Financial viability measured in terms of the outstanding service debtors	Service debtors to revenue – (Total outstanding service debtors/ revenue received for services)				12	12	12			
Achievement of a debtors payment percentage of at least 100%	Payment %				100.0%	100.0%	100.0%			
Good governance										
To review municipal governance processes as per the RBAP										
Maintain a clean audit opinion	Clean Audit Opinion				1	1	1			
Resolve all audit issues	% of audit queries for which an action plan was submitted				100.0%	100.0%	100.0%			
Social and Community Development										
To plan, provide, develop and maintain facilities for all communities										
Provide 6kl free basic water per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic water				6,000	6,000	6,000			
Provide free basic sanitation to indigent households in terms of the equitable share requirements	Number of HH receiving free basic sanitation				6,000	6,000	6,000			
Provide 50kwh free basic electricity per indigent household per month in terms of the equitable share requirements	Number of HH receiving free basic electricity				6,000	6,000	6,000			
Provide free basic refuse removal to indigent households in terms of the equitable share requirements	Number of HH receiving free basic refuse removals				6,000	6,000	6,000			
Energy efficiency for sustainable future										
To manage the municipality to effectively deliver services										
Number of formal households with access to the basic level of electricity	Number of formal households with access to electricity				17500	17500	17500			
Number of informal households with access to the basic level of electricity	Number of informal households with access to electricity				200	200	200			
Sustainable civil engineering infrastructure services										
To manage the municipality to effectively deliver services										
Number of formal households with access to the basic level of water	Number of formal households with access to water				14800	14800	14800			
Number of formal households with access to the basic level of sanitation	Number of formal households with access to sanitation				14,950	14,950	14,950			
Number of formal households with access to the basic level of refuse removal	Number of formal households with access to refuse removal				17500	17500	17500			
Number of informal households with access to the basic level of water	Number of informal households with access to water				400	400	400			

[illegible]

WC026 Langeberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating	Interest & Principal Paid / Operating Expenditure	2.7%	2.9%	2.6%	2.1%	2.0%	2.0%	2.0%	2.5%	1.7%	1.6%
Capital Charges to Operating Expenditure	Finance charges & Repayment of borrowing / Own Revenue	3.2%	3.4%	3.2%	2.6%	2.5%	2.5%	2.5%	3.2%	2.2%	2.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	75.4%	79.8%	82.9%	78.2%	78.2%	78.2%	78.2%	83.9%	130.2%	989.6%
Liquidity											
Current Ratio	Current assets/current liabilities	1.7	1.8	1.5	1.9	2.1	2.1	2.1	1.8	1.6	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.7	1.8	1.5	1.9	2.1	2.1	2.1	1.8	1.6	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	0.8	0.9	1.0	1.2	1.2	1.2	1.0	0.7	0.6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		98.6%	98.0%	98.1%	104.1%	103.6%	103.6%	103.6%	97.1%	97.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.6%	98.2%	97.7%	103.6%	103.2%	103.2%	103.2%	96.9%	96.9%	96.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.0%	9.6%	8.9%	8.1%	6.3%	6.3%	6.3%	8.1%	8.7%	9.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		57.8%	75.9%	69.9%	66.7%	50.5%	50.5%	50.5%	72.1%	98.7%	115.6%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	21361440	17983223	17803391					17447320	17098370	16756400
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	7.37%	6.39%								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1445900	850810	842302					825460	808950	792770
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	18.21%	11.45%								
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.8%	29.6%	27.4%	30.4%	29.0%	29.0%	29.0%	27.9%	28.0%	28.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.5%	31.3%	29.0%	32.1%	30.7%	30.7%	30.7%	29.2%	29.5%	29.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.9%	3.4%	2.9%	5.1%	3.7%	3.7%	3.7%	3.0%	3.0%	3.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	5.8%	6.6%	8.6%	5.8%	7.9%	7.9%	7.9%	5.7%	5.9%	6.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	49.7	45.5	45.3	48.2	48.2	48.2	32.8	49.5	52.3	55.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services (Available cash + Investments)/monthly fixed operational expenditure	12.3%	12.1%	11.7%	10.0%	8.0%	8.0%	8.0%	11.1%	11.9%	12.7%
iii. Cost coverage		2.5	2.0	2.3	1.7	2.1	2.1	2.1	2.3	1.6	1.3

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			81 271	80 121	97 724	103 294	109 337	116 116	118 438	119 859	122 137	123 663
Females aged 5 - 14			12 633		8 856	9 361	9 908	10 523	10 733	10 862	11 068	11 207
Males aged 5 - 14			12 730		9 116	9 636	10 199	10 832	11 048	11 181	11 393	11 536
Females aged 15 - 34			17 577		16 020	16 933	17 924	19 035	19 416	19 649	20 022	20 272
Males aged 15 - 34			16 127		16 133	17 053	18 050	19 169	19 553	19 787	20 163	20 415
Unemployment			3 644		4 432	4 685	4 959	5 266	5 371	5 436	5 539	5 608
Monthly household income (no. of households)	1, 12											
No income			16 047		33 178	35 069	37 121	39 422	40 211	40 693	41 466	42 503
R1 - R1 600			18 381		35 158	37 162	39 336	41 775	42 610	43 122	43 941	45 039
R1 601 - R3 200			3 237		7 979	8 434	8 927	9 481	9 670	9 786	9 972	10 222
R3 201 - R6 400			2 140		3 980	4 207	4 453	4 729	4 824	4 882	4 974	5 099
R6 401 - R12 800			1 024		2 966	3 135	3 318	3 524	3 595	3 638	3 707	3 800
R12 801 - R25 600			283		1 814	1 917	2 030	2 155	2 199	2 225	2 267	2 324
R25 601 - R51 200			110		524	554	586	623	635	643	655	671
R52 201 - R102 400			75		137	145	153	163	166	168	171	176
R102 401 - R204 800			34		61	64	68	72	74	75	76	78
R204 801 - R409 600			14		58	61	65	69	70	71	72	74
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household demographics (000)												
Number of people in municipal area			81	80	97 724	116	118	119	118	120	122	125
Number of poor people in municipal area										-	-	-
Number of households in municipal area			21	22	25 125	27	27	28	27	28	28	29
Number of poor households in municipal area				7						-	-	-
Definition of poor household (R per month)												
Housing statistics	3											
Formal			19 440	21 025	23 102	23 628	23 824	24 702	25 196	25 499	25 983	26 633
Informal			942	765	2 023	2 125	2 164	2 222	2 267	2 294	2 337	2 396
Total number of households			20 382	21 790	25 125	25 753	25 987	26 925	27 463	27 793	28 321	29 029
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						5.70%	5.85%	6.20%	2.00%	6.60%	6.20%	5.90%
Interest rate - borrowing						12.90%	14.09%	9.25%				

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	18 784	18 953	19 639	20 031	20 031	20 031	20 272	20 657	21 173
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
		Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
		Other water supply (at least min.service level)	779	786	814	831	831	831	841	857	878
		<i>Minimum Service Level and Above sub-total</i>	19 563	19 739	20 453	20 862	20 862	20 862	21 112	21 514	22 051
		Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
		Other water supply (< min.service level)	6 190	6 248	6 472	6 601	6 601	6 601	6 680	6 807	6 977
		No water supply	–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>	6 190	6 248	6 472	6 601	6 601	6 601	6 680	6 807	6 977
		Total number of households	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	21 377	21 571	22 350	22 797	22 797	22 797	23 070	23 509	24 096
		Flush toilet (with septic tank)	1 573	1 588	1 645	1 678	1 678	1 678	1 698	1 730	1 773
		Chemical toilet	55	56	58	59	59	59	60	61	62
		Pit toilet (ventilated)	62	62	64	66	66	66	66	68	69
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		<i>Minimum Service Level and Above sub-total</i>	23 068	23 277	24 117	24 599	24 599	24 599	24 894	25 367	26 002
		Bucket toilet	641	646	670	683	683	683	691	704	722
		Other toilet provisions (< min.service level)	1 191	1 202	1 245	1 270	1 270	1 270	1 285	1 310	1 343
		No toilet provisions	854	862	893	911	911	911	921	939	962
		<i>Below Minimum Service Level sub-total</i>	2 686	2 710	2 808	2 864	2 864	2 864	2 898	2 953	3 027
		Total number of households	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
		Energy:									
		Electricity (at least min.service level)	9 524	9 611	9 958	10 157	10 157	10 157	10 279	10 474	10 736
		Electricity - prepaid (min.service level)	14 732	14 866	15 402	15 710	15 710	15 710	15 899	16 201	16 606
		<i>Minimum Service Level and Above sub-total</i>	24 257	24 476	25 360	25 867	25 867	25 867	26 178	26 675	27 342
		Electricity (< min.service level)	1 289	1 301	1 348	1 375	1 375	1 375	1 392	1 418	1 453
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	207	209	216	221	221	221	223	228	233
		<i>Below Minimum Service Level sub-total</i>	1 497	1 510	1 565	1 596	1 596	1 596	1 615	1 646	1 687
		Total number of households	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
		Refuse:									
		Removed at least once a week	18 461	18 629	19 301	19 687	19 687	19 687	19 923	20 302	20 809
		<i>Minimum Service Level and Above sub-total</i>	18 461	18 629	19 301	19 687	19 687	19 687	19 923	20 302	20 809
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	290	293	303	309	309	309	313	319	327
		Using own refuse dump	5 419	5 468	5 666	5 779	5 779	5 779	5 848	5 959	6 108
		Other rubbish disposal	551	556	577	588	588	588	595	606	622
		No rubbish disposal	365	368	381	389	389	389	394	401	411
		<i>Below Minimum Service Level sub-total</i>	6 626	6 686	6 927	7 066	7 066	7 066	7 150	7 286	7 468
		Total number of households	25 087	25 314	26 228	26 753	26 753	26 753	27 074	27 588	28 278
Municipal in-house services		Household service targets (000)									
		Water:									
		Piped water inside dwelling	18 784	18 953	19 639	20 031	20 031	20 031	20 272	20 657	21 173
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
		Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
		Other water supply (at least min.service level)	779	786	814	831	831	831	841	857	878
		<i>Minimum Service Level and Above sub-total</i>	19 563	19 739	20 453	20 862	20 862	20 862	21 112	21 514	22 051
		Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
		Other water supply (< min.service level)	6 190	6 248	6 472	6 601	6 601	6 601	6 680	6 807	6 977
		No water supply	–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>	6 190	6 248	6 472	6 601	6 601	6 601	6 680	6 807	6 977
		Total number of households	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	21 377	21 571	22 350	22 797	22 797	22 797	23 070	23 509	24 096
		Flush toilet (with septic tank)	1 573	1 588	1 645	1 678	1 678	1 678	1 698	1 730	1 773
		Chemical toilet	55	56	58	59	59	59	60	61	62
		Pit toilet (ventilated)	62	62	64	66	66	66	66	68	69
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		<i>Minimum Service Level and Above sub-total</i>	23 068	23 277	24 117	24 599	24 599	24 599	24 894	25 367	26 002
		Bucket toilet	641	646	670	683	683	683	691	704	722
		Other toilet provisions (< min.service level)	1 191	1 202	1 245	1 270	1 270	1 270	1 285	1 310	1 343
		No toilet provisions	854	862	893	911	911	911	921	939	962
		<i>Below Minimum Service Level sub-total</i>	2 686	2 710	2 808	2 864	2 864	2 864	2 898	2 953	3 027
		Total number of households	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
		Energy:									
		Electricity (at least min.service level)	9 524	9 611	9 958	10 157	10 157	10 157	10 279	10 474	10 736
		Electricity - prepaid (min.service level)	14 732	14 866	15 402	15 710	15 710	15 710	15 899	16 201	16 606
		<i>Minimum Service Level and Above sub-total</i>	24 257	24 476	25 360	25 867	25 867	25 867	26 178	26 675	27 342
		Electricity (< min.service level)	1 289	1 301	1 348	1 375	1 375	1 375	1 392	1 418	1 453
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	207	209	216	221	221	221	223	228	233
		<i>Below Minimum Service Level sub-total</i>	1 497	1 510	1 565	1 596	1 596	1 596	1 615	1 646	1 687
		Total number of households	25 753	25 987	26 925	27 463	27 463	27 463	27 793	28 321	29 029
		Refuse:									
		Removed at least once a week	18 461	18 629	19 301	19 687	19 687	19 687	19 923	20 302	20 809
		<i>Minimum Service Level and Above sub-total</i>	18 461	18 629	19 301	19 687	19 687	19 687	19 923	20 302	20 809
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	290	293	303	309	309	309	313	319	327
		Using own refuse dump	5 419	5 468	5 666	5 779	5 779	5 779	5 848	5 959	6 108
		Other rubbish disposal	551	556	577	588	588	588	595	606	622
		No rubbish disposal	365	368	381	389	389	389	394	401	411
		<i>Below Minimum Service Level sub-total</i>	6 626	6 686	6 927	7 066	7 066	7 066	7 150	7 286	7 468
		Total number of households	25 087	25 314	26 228	26 753	26 753	26 753	27 074	27 588	28 278

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
			<u>Funding measures</u>									
Cash/cash equivalents at the year end - R'000	18(1)b	1	71 282	61 197	82 634	68 946	85 946	85 946	85 946	102 629	74 906	63 426
Cash + investments at the yr end less applications - R'000	18(1)b	2	59 116	49 817	55 928	64 637	75 107	75 107	75 107	53 259	42 753	48 677
Cash year end/monthly employee/supplier payments	18(1)b	3	2.5	2.0	2.3	1.7	2.1	2.1	2.1	2.3	1.6	1.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	33 872	30 998	12 924	1 383	(6 534)	(6 534)	(6 534)	265	4 267	5 273
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	0.7%	6.8%	4.4%	(5.6%)	(6.0%)	(6.0%)	1.7%	1.3%	0.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	95.6%	94.9%	92.2%	100.8%	97.8%	97.8%	97.8%	93.4%	93.5%	93.5%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	3.6%	4.5%	5.8%	4.1%	6.1%	6.1%	6.1%	6.0%	5.9%	5.9%
Capital payments % of capital expenditure	18(1)c:19	8	100.0%	100.9%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	4.8%	9.6%	(5.4%)	(19.4%)	0.0%	0.0%	48.1%	15.1%	13.8%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(35.4%)	(38.6%)	17.3%	0.0%	0.0%	0.0%	(33.3%)	(50.0%)	(100.0%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.6%	2.9%	2.7%	4.7%	3.0%	3.6%	3.3%	3.2%	3.2%	3.3%
Asset renewal % of capital budget	20(1)(vi)	14	49.6%	68.8%	22.7%	40.4%	55.7%	55.7%	0.0%	12.4%	25.3%	43.7%

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue

[illegible]

List operating grants			
		-	-
DoRA capital			
List capital grants			
		-	-

Change in consumer debtors (current and non-current)	3 120	555	2 926	(10 094)	7 377	6 858	7 218	–	–	–
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WC026 Langeberg - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:	1									
Date of valuation:		01.07.2012	01.07.2013	01.07.2013	01.07.2015	01.07.2015	01.07.2015	01.07.2015	01.07.2015	01.07.2015
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	YES	YES	YES	YES	YES	YES	YES	YES	YES
Municipal/assistant valuer appointed? (Y/N)		NO	NO	YES	YES	YES	YES	YES	YES	YES
Municipal partnership s38 used? (Y/N)		NO		NO	NO	NO	NO	NO	NO	NO
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)			YES	YES	YES	YES	YES	YES	YES	YES
Implementation time of new valuation roll (mths)			12							
No. of properties	5		17 488	17 509	17 637			17 637	17 637	17 637
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations			2	2	1	1	1			
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5		-	0						
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)			1	1						
Valuation reductions-other (Rm)										
Total valuation reductions:		-	1	1	-	-	-	-	-	-
Total value used for rating (Rm)	5			11 517	13 575	13 575	13 575	13 734	13 734	13 734
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)			YES	YES	YES	YES	YES	YES	YES	YES
Differential rates used? (Y/N)	5		NO	NO	NO	NO	NO	NO	NO	NO
Limit on annual rate increase (s20)? (Y/N)			NO	NO	NO	NO	NO	NO	NO	NO
Special rating area used? (Y/N)			NO	NO	NO	NO	NO	NO	NO	NO
Phasing-in properties s21 (number)		NO	NO	NO	NO	NO	NO	NO	NO	NO
Rates policy accompanying budget? (Y/N)			YES	YES	YES	YES	YES	YES	YES	YES
Fixed amount minimum value (R'000)			-							
Non-residential prescribed ratio s19? (%)			0.0%							
Rate revenue:										
Rate revenue budget (R '000)	6			33 246	38 577	39 917	39 917	43 064	46 376	49 687
Rate revenue expected to collect (R'000)	6			34 478	39 892	39 892	39 892	42 253	45 495	48 737
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)				337	-					
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)				8 710	9 741	9 741	9 741	9 084	9 732	10 380
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,eductns,discs (R'000)		-	-	9 047	9 741	9 741	9 741	9 084	9 732	10 380

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WC026 Langeberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Property rates <i>(rate in the Rand)</i>	1								
Residential properties		Rate in Rand	0.0043	0.0046	0.0050	0.0050	0.0052	0.0056	0.0060
Residential properties - vacant land		Rate in Rand	0.0043	0.0046	0.0050	0.0050	0.0052	0.0056	0.0060
Formal/informal settlements									
Small holdings		Rate in Rand	0.0009	0.0010	0.0011	0.0011	0.0010	0.0011	0.0012
Farm properties - used		Rate in Rand	0.0009	0.0010	0.0011	0.0011	0.0010	0.0011	0.0012
Farm properties - not used		Rate in Rand	0.0009	0.0010	0.0073	0.0073	0.0075	0.0080	0.0085
Industrial properties		Rate in Rand	0.0063	0.0068	0.0073	0.0073	0.0075	0.0080	0.0085
Business and commercial properties		Rate in Rand	0.0063	0.0068	0.0073	0.0073	0.0075	0.0080	0.0085
Communal land - residential		Rate in Rand	0.0043	0.0046	0.0050	0.0050	0.0052	0.0056	0.0060
Communal land - small holdings		Rate in Rand	0.0009	0.0010	0.0011	0.0011	0.0010	0.0011	0.0012
Communal land - farm property		Rate in Rand	0.0009	0.0010	0.0011	0.0011	0.0010	0.0011	0.0012
Communal land - business and commercial		Rate in Rand	0.0063	0.0068	0.0073	0.0073	0.0075	0.0080	0.0085
Communal land - other									
State-owned properties		Rate in Rand	0.0063	0.0068	0.0073	0.0073	0.0075	0.0080	0.0085
Municipal properties		Rate in Rand	0.0063	0.0068	0.0073	0.0073	0.0075	0.0080	0.0085
Public service infrastructure		Rate in Rand	0.0063	0.0068	0.0073	0.0073	0.0075	0.0080	0.0085
Privately owned towns serviced by the owner									
State trust land		Rate in Rand	0.0063	0.0068	0.0073	0.0073	0.0075	0.0080	0.0085
Restitution and redistribution properties									
Protected areas		Rate in Rand	0.0063	0.0068	0.0073	0.0073	0.0075	0.0080	0.0085
National monuments properties		Rate in Rand	0.0043	0.0046	0.0050	0.0050	0.0052	0.0056	0.0060
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			80 000	80 000	80 000	80 000	80 000	80 000	80 000
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixd fee <i>(Rands/month)</i>			51	55	59	63	69	73	77
Service point - vacant land <i>(Rands/month)</i>									
Water usage - flat rate tariff <i>(c/kl)</i>									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		0 - 6 kl per kl	Free	1	2	2	2	3	3
Water usage - Block 2 (c/kl)		6 - 15 kl			4	5	5	6	6
Water usage - Block 3 (c/kl)		15 - 30 kl	4	4	4	5	6	7	7
Water usage - Block 4 (c/kl)		30 - 40 kl			4	5	6	7	7
Water usage - Block 5 (c/kl)		40 - 60 kl			6	6	8	9	10
Water usage - Block 6 (c/kl)		> 60 kl			6	6	8	9	10
Indigent									
Basic charge/fixd fee <i>(Rands/month)</i>			Free	Free	Free	Free	69	73	77
Water usage - Block 1 (R/kl)			Free	Free	Free	Free	Free	Free	Free
Water usage - Block 2 (R/kl)									
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixd fee <i>(Rands/month)</i>			103	111	118	128	138	147	156
Service point - vacant land <i>(Rands/month)</i>			140	111	118	128	138	147	156
Waste water - flat rate tariff <i>(c/kl)</i>									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							

Volumetric charge - Block 4 (c/kl)									
Other	2	(fill in structure)							
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		112	120	129	145	156	166	176	
Service point - vacant land (Rands/month)		155	120	129	145	156	166	176	
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)		Block 1: 0 - 50kWh	1	1	1	145	85	91	96
Meter - IBT Block 2 (c/kwh)		Block 2: 51 - 350kWh	1	1	1	79	102	109	115
Meter - IBT Block 3 (c/kwh)		Block 3: 351 - 600kWh	1	1	1	95	134	143	151
Meter - IBT Block 4 (c/kwh)		Block 4: > 600kWh	1	1	1	124	145	155	164
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)				135	-	-	-
Prepaid - IBT Block 1 (c/kwh)		Block 1: 0 - 50kWh	1	1	1	79	85	91	96
Prepaid - IBT Block 2 (c/kwh)		Block 2: 51 - 350kWh	1	1	1	100	108	115	122
Prepaid - IBT Block 3 (c/kwh)		Block 3: 351 - 600kWh	1	1	1	140	151	161	171
Prepaid - IBT Block 4 (c/kwh)		Block 4: > 600kWh	1	1	1	158	170	181	192
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee		78	84	91	100	109	116	123	
80l bin - once a week									
250l bin - once a week									

WC026 Langeberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Exemptions, reductions and rebates (Rands)									
Indigent subsidy - pre-paid electricity		kwh 1 - 50	Free	Free	Free	Free	Free	Free	Free
Indigent subsidy - water		Basic	-50.76	-54.57	-58.66	-63.35	-69	-73	-77
Indigent subsidy - Waste water		Basic	-102.60	-110.61	-118.24	-127.70	-138	-147	-156
Indigent subsidy - Refuse		Basic	-77.76	-84.37	-91.04	-100.14	-109	-116	-123

WC026 Langeberg - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		222.17	237.67	258.33	258.33	258.33	258.33	4.0%	268.67	289.33	310.00
Electricity: Basic levy		112.00	119.84	128.70	145.17	145.17	145.17	7.6%	156.26	166.00	175.79
Electricity: Consumption		920.00	984.40	1 056.47	1 174.63	1 174.63	1 174.63	7.6%	1 264.38	1 342.77	1 421.99
Water: Basic levy		50.76	54.57	58.66	63.35	63.35	63.35	8.2%	68.54	73.00	77.31
Water: Consumption		93.36	106.32	119.76	128.37	128.37	128.37	14.8%	147.39	156.53	165.76
Sanitation		102.60	110.61	118.24	127.70	127.70	127.70	7.8%	137.66	147.00	155.67
Refuse removal		77.76	84.37	91.04	100.14	100.14	100.14	8.4%	108.55	116.00	122.84
Other		–									
sub-total		1 578.65	1 697.78	1 831.20	1 997.69	1 997.69	1 997.69	7.7%	2 151.45	2 290.63	2 429.36
VAT on Services		189.91	204.42	220.20	243.51	243.51	243.51		263.59	280.18	296.71
Total large household bill:		1 768.56	1 902.20	2 051.40	2 241.20	2 241.20	2 241.20	7.8%	2 415.04	2 570.81	2 726.07
% increase/-decrease			7.6%	7.8%	9.3%	–	–		7.8%	6.4%	6.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		150.50	161.00	175.00	175.00	175.00	175.00	4.0%	182.00	196.00	210.00
Electricity: Basic levy	–	–	–	–	–	–	–				
Electricity: Consumption	441.00	471.87	506.06	549.24	549.24	549.24	549.24	0.2%	550.09	584.19	618.66
Water: Basic levy	50.76	54.57	58.66	63.35	63.35	63.35	63.35	8.2%	68.54	73.00	77.31
Water: Consumption	73.91	85.42	97.31	104.12	104.12	104.12	104.12	41.6%	147.39	156.53	165.76
Sanitation	102.60	110.61	118.24	127.70	127.70	127.70	127.70	7.8%	137.66	147.00	155.67
Refuse removal	77.76	84.37	91.04	100.14	100.14	100.14	100.14	8.4%	108.55	116.00	122.84
Other	–										
sub-total		896.53	967.84	1 046.31	1 119.55	1 119.55	1 119.55	6.7%	1 194.23	1 272.72	1 350.24
VAT on Services		104.44	112.96	121.98	156.74	156.74	156.74		141.71	150.74	159.63
Total small household bill:		1 000.97	1 080.80	1 168.29	1 276.29	1 276.29	1 276.29	4.7%	1 335.94	1 423.46	1 509.87
% increase/-decrease			8.0%	8.1%	9.2%	–	–		4.7%	6.6%	6.1%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates	78.83	84.33	91.67	91.67	91.67	91.67	91.67	4.0%	95.33	102.67	110.00
Electricity: Basic levy	–	–	–	–	–	–	–		–	–	–
Electricity: Consumption	231.00	247.17	265.44	284.82	284.82	284.82	284.82	7.6%	306.57	325.58	344.79
Water: Basic levy	–	–	–	–	–	–	–		–	–	–
Water: Consumption	54.46	58.52	62.86	66.92	66.92	66.92	66.92	18.4%	79.24	84.15	89.12
Sanitation	–	–	–	–	–	–	–		–	–	–
Refuse removal	–	–	–	–	–	–	–		–	–	–
Other	–										
sub-total		364.29	390.02	419.97	443.41	443.41	443.41	8.5%	481.14	512.40	543.91
VAT on Services		39.96	42.80	45.96	49.24	49.24	49.24		54.01	57.36	60.75
Total small household bill:		404.25	432.82	465.93	492.65	492.65	492.65	8.6%	535.15	569.76	604.66
% increase/-decrease			7.1%	7.6%	5.7%	–	–		8.6%	6.5%	6.1%

WC026 Langeberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds		91	110	121	125	125	125	125	135	145
Deposits - Bank		60 000	50 000	24 869	55 000	55 000	55 000	60 000	60 000	55 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	60 091	50 110	24 990	55 125	55 125	55 125	60 125	60 135	55 145
Entities										
Listed Corporate Bonds										
Deposits - Bank										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		60 091	50 110	24 990	55 125	55 125	55 125	60 125	60 135	55 145

WC026 Langeberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
INVESTEC 1100-458195-450		70 Days	Call Investment Deposits	No	Fixed	6.30%			25/04/2016	25 000	302	(302)		25 000
NEDBANK 03/7881034971/000026		76 Days	Call Investment Deposits	No	Fixed	6.86%			23/02/2016	35 000	513	(513)		35 000
ABSA Depositer Plus		31 Days	Money Market	No	Fixed	5.75%				25 015	122	(25 137)		-
Sanlam Shares		#N/A	SHARES	No	Variable	#N/A			#N/A					-
Capevin Holdings Ltd Shares		#N/A	SHARES	No	Variable	#N/A			#N/A					-
KWV Holdings Ltd Shares		#N/A	SHARES	No	Variable	#N/A			#N/A					-
Municipality sub-total										85 015		(25 952)	-	60 000
Entities														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									85 015		(25 952)	-	60 000

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Long-Term Loans (annuity/reducing balance)		32 204	28 571	24 369	25 213	25 213	25 213	17 623	13 874	10 242
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		–	–	–	797	797	797	717	645	581
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	32 204	28 571	24 369	26 010	26 010	26 010	18 340	14 520	10 823
Entities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	32 204	28 571	24 369	26 010	26 010	26 010	18 340	14 520	10 823

[illegible]

WC026 Langeberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		56 162	58 036	62 041	63 307	63 307	63 307	66 422	68 807	73 849
Local Government Equitable Share		51 048	53 091	55 756	57 378	57 378	57 378	60 461	64 381	69 413
Municipal Systems Improvement		414	109	115	115	115	115	–	–	–
Emergency Relief - Flood Damage (MIG)		193	104	–	–	–	–	–	–	–
Municipal Infrastructure Grant (MIG)		2 257	2 370	2 540	2 624	2 624	2 624	2 577	2 754	2 886
Social Development		–	–	–	–	–	–	–	–	–
Finance Management		1 250	1 300	1 150	1 450	1 450	1 450	1 475	1 550	1 550
EPWP Incentive		1 000	1 000	1 440	1 494	1 494	1 494	1 759	–	–
Integrated National Electrification Programme (Municipal Grant)		–	61	270	246	246	246	150	122	–
Municipal Disaster Recovery Grant		–	–	770	–	–	–	–	–	–
Provincial Government:		19 990	15 946	22 940	11 941	22 191	22 191	55 737	52 738	50 634
Library Services		4 424	5 375	6 510	6 721	6 721	6 721	7 466	8 278	8 774
Maintenance of Proclaimed Roads		187	172	99	–	–	–	–	–	–
Housing		14 504	–	–	–	–	–	–	–	–
Training		625	236	351	–	–	–	–	–	–
CDW Operational Support		32	–	–	–	–	–	–	–	–
Thusong Centre Operational Support		218	218	222	–	200	200	–	–	–
Acceleration of Housing Delivery		–	–	–	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		–	9 695	14 815	5 100	15 100	15 100	48 000	44 220	41 500
Municipal Maintenance and construction of Transport Infrastructure		–	–	–	120	120	120	151	–	–
Municipal Capacity Building Grant		–	–	500	–	–	–	–	–	–
WC Financial Management Grant		–	250	443	–	50	50	120	240	360
District Municipality:		–	–	–	–	–	–	300	–	–
Bakery Project		–	–	–	–	–	–	–	–	–
Hosting of Cultural Events		–	–	–	–	–	–	300	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	76 152	73 982	84 981	75 248	85 498	85 498	122 459	121 545	124 483
Capital Transfers and Grants										
National Government:		18 382	18 148	26 695	21 323	21 323	21 323	19 477	20 546	20 616
Local Government Equitable Share		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement		386	781	819	825	825	825	–	–	–
Finance Management		–	–	300	–	–	–	–	–	–
Municipal Infrastructure Grant (MIG)		16 119	16 929	18 146	18 744	18 744	18 744	18 406	19 668	20 616
Integrated National Electrification Programme (Municipal Grant)		500	439	1 930	1 754	1 754	1 754	1 071	877	–
Emergency Relief - Flood Damage (MIG)		1 377	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	5 500	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		10 713	500	800	2 589	2 589	2 589	2 343	–	–
Library Services		4 687	–	300	2 589	2 589	2 589	2 343	–	–
Development of Sport and Recreation Facilities		–	500	500	–	–	–	–	–	–
Acceleration of Housing Delivery		5 000	–	–	–	–	–	–	–	–
Housing		1 026	–	–	–	–	–	–	–	–
Public Transport Infrastructure		–	–	–	–	–	–	–	–	–
Human Settlements Development Grant (Beneficiaries)		–	–	–	–	–	–	–	–	–
WC Financial Management Grant		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Bakery Project		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	452	–	–	–	–	–	–
Dept Water Affairs		–	–	452	–	–	–	–	–	–
Total Capital Transfers and Grants	5	29 096	18 648	27 946	23 912	23 912	23 912	21 820	20 546	20 616
TOTAL RECEIPTS OF TRANSFERS & GRANTS		105 248	92 630	112 927	99 160	109 410	109 410	144 279	142 090	145 099

WC026 Langeberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		56 632	57 977	61 336	64 051	64 173	64 173	66 422	68 807	73 849
Local Government Equitable Share		51 279	53 158	55 756	57 378	57 378	57 378	60 461	64 381	69 413
Municipal Systems Improvement		414	109	115	115	115	115	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Emergency Relief - Flood Damage (MIG)		185	13	18	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		2 350	2 365	2 540	2 624	2 624	2 624	2 577	2 754	2 886
Social Development		-	-	-	-	-	-	-	-	-
Finance Management		1 250	1 300	1 175	1 450	1 450	1 450	1 475	1 550	1 550
EPWP Incentive		965	984	1 443	1 494	1 542	1 542	1 759	-	-
Integrated National Electrification Programme (Municipal Grant)		189	49	289	246	312	312	150	122	-
Municipal Disaster Recovery Grant		-	-	-	743	752	752	-	-	-
0										
Provincial Government:		21 799	17 060	21 515	11 941	22 562	22 562	55 737	52 738	50 634
Library Services		4 435	5 131	5 833	6 721	6 338	6 338	7 466	8 278	8 774
Maintenance of Proclaimed Roads		187	172	99	-	-	-	-	-	-
Housing Consumer Education		83	-	0	-	-	-	-	-	-
Housing Emergency Grant		-	-	-	-	-	-	-	-	-
Housing		16 798	-	14 682	-	-	-	-	-	-
Training		-	310	351	-	-	-	-	-	-
CDW Operational Support		32	-	-	-	-	-	-	-	-
Public Transport Infrastructure		-	-	-	-	-	-	-	-	-
Thusong Centre Operational Support		218	218	222	-	200	200	-	-	-
Acceleration of Housing Delivery		45	-	-	-	-	-	-	-	-
Human Settlements Development Grant (Beneficiaries)		-	11 229	-	5 100	15 100	15 100	48 000	44 220	41 500
Municipal Maintenance and construction of Transport Infrastructure		-	-	-	120	120	120	151	-	-
Municipal Capacity Building Grant		-	-	30	-	470	470	-	-	-
WC Financial Management Grant		-	-	299	-	334	334	120	240	360
0										
District Municipality:		-	-	8	-	-	-	300	-	-
Bakery Project		-	-	8	-	-	-	-	-	-
Hosting of Cultural Events		-	-	-	-	-	-	300	-	-
Other grant providers:		552	-	-	-	-	-	-	-	-
LGSETA		552	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		78 983	75 037	82 859	75 992	86 735	86 735	122 459	121 545	124 483
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		19 726	18 256	19 961	26 633	27 170	27 170	19 477	20 546	20 616
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement		386	781	819	825	825	825	-	-	-
Finance Management		-	-	275	-	-	-	-	-	-
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		16 828	16 934	18 143	18 744	18 744	18 744	18 406	19 668	20 616
Integrated National Electrification Programme (Municipal Grant)		1 193	451	594	1 754	2 229	2 229	1 071	877	-
Emergency Relief - Flood Damage (MIG)		1 319	90	129	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	5 310	5 372	5 372	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		4 680	7 233	2 362	2 589	2 972	2 972	2 343	-	-
Library Services		3 135	1 075	1 698	2 589	2 972	2 972	2 343	-	-
Development of Sport and Recreation Facilities		-	-	664	-	-	-	-	-	-
Public Works, Roads, Transport		825	-	-	-	-	-	-	-	-
Acceleration of Housing Delivery		324	4 631	-	-	-	-	-	-	-
Housing Consumer Education		-	-	-	-	-	-	-	-	-
Social Development		-	-	-	-	-	-	-	-	-
Housing		395	980	-	-	-	-	-	-	-
Housing Emergency Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	336	-	-	-	-	-	-	-
Public Transport Infrastructure		-	101	-	-	-	-	-	-	-
Human Settlements Development Grant (Beneficiaries)		-	-	-	-	-	-	-	-	-
WC Financial Management Grant		-	111	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Bakery Project		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	396	-	-	-	-	-	-
Dept Water Affairs		-	-	396	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		24 405	25 490	22 719	29 222	30 141	30 141	21 820	20 546	20 616
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		103 388	100 526	105 578	105 213	116 876	116 876	144 279	142 090	145 099

WC026 Langeberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Woo2020 Lungeberg - Supporting Table CAA2 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(257)	(728)	(669)	743	866	866	–	–	–
Current year receipts		56 162	58 036	62 041	63 307	62 924	62 924	66 422	68 807	73 849
Conditions met - transferred to revenue		56 632	57 977	61 336	64 051	63 791	63 791	66 422	68 807	73 849
Conditions still to be met - transferred to liabilities		(728)	(669)	36	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		5 079	3 270	2 157	–	754	754	–	–	–
Current year receipts		19 990	15 946	22 940	11 941	22 191	22 191	55 737	52 738	50 634
Conditions met - transferred to revenue		21 799	17 060	21 515	11 941	22 945	22 945	55 737	52 738	50 634
Conditions still to be met - transferred to liabilities		3 270	2 157	3 581	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		554	554	554	554	554	554	–	–	–
Current year receipts		–	–	–	–	–	–	300	–	–
Conditions met - transferred to revenue		–	–	8	–	–	–	300	–	–
Conditions still to be met - transferred to liabilities		554	554	546	554	554	554	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		552	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		552	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		78 983	75 037	82 859	75 992	86 735	86 735	122 459	121 545	124 483
Total operating transfers and grants - CTBM	2	3 097	2 042	4 164	554	554	554	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 451	108	–	5 310	5 847	5 847	–	–	–
Current year receipts		18 382	18 148	26 695	21 323	21 323	21 323	19 477	20 546	20 616
Conditions met - transferred to revenue		19 726	18 256	20 357	26 633	27 170	27 170	19 477	20 546	20 616
Conditions still to be met - transferred to liabilities		108	–	6 338	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		700	6 733	–	–	–	–	–	–	–
Current year receipts		10 713	500	800	2 589	2 972	2 972	2 343	–	–
Conditions met - transferred to revenue		4 680	7 233	1 910	2 589	2 972	2 972	2 343	–	–
Conditions still to be met - transferred to liabilities		6 733	–	(1 110)	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		466	466	466	466	466	466	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		466	466	466	466	466	466	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	452	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	452	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		24 405	25 490	22 719	29 222	30 141	30 141	21 820	20 546	20 616
Total capital transfers and grants - CTBM	2	7 307	466	5 693	466	466	466	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		103 388	100 526	105 578	105 213	116 876	116 876	144 279	142 090	145 099
TOTAL TRANSFERS AND GRANTS - CTBM		10 404	2 508	9 857	1 020	1 020	1 020	–	–	–

WC026 Langeberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Charity</i>		-	-	120	126	126	126	126	134	142	151
Total Cash Transfers To Organisations		-	-	120	126	126	126	126	134	142	151
Cash Transfers to Groups of Individuals											
<i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	120	126	126	126	126	134	142	151
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	120	126	126	126	126	134	142	151

WC026 Langeberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		829	888	2	–	–	–	–	–	–
Medical Aid Contributions		33	47	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 163	1 215	1 187	–	–	–	–	–	–
Cellphone Allowance		325	535	–	628	628	628	514	550	588
Housing Allowances		5	2	–	–	–	–	–	–	–
Other benefits and allowances		4 745	5 027	7 143	8 231	8 231	8 231	8 958	9 585	10 256
Sub Total - Councillors		7 099	7 714	8 331	8 858	8 858	8 858	9 471	10 135	10 844
% increase	4		8.7%	8.0%	6.3%	–	–	6.9%	7.0%	7.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 322	4 485	4 961	6 222	6 222	6 222	6 542	6 999	7 489
Pension and UIF Contributions		775	831	921	1 177	1 177	1 177	1 208	1 293	1 383
Medical Aid Contributions		174	98	56	141	141	141	130	139	149
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		431	202	315	370	370	370	391	419	448
Motor Vehicle Allowance		695	461	361	531	531	531	516	552	591
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	95	8	–	–	–	–	–	–	–
Other benefits and allowances	3	283	100	–	–	–	–	132	141	151
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		6 776	6 185	6 614	8 440	8 440	8 440	8 920	9 544	10 212
% increase	4		(8.7%)	6.9%	27.6%	–	–	5.7%	7.0%	7.0%
Other Municipal Staff										
Basic Salaries and Wages		71 127	76 594	82 621	96 304	96 352	96 352	100 199	106 543	114 005
Pension and UIF Contributions		13 257	14 150	15 005	17 727	17 727	17 727	18 945	20 144	21 562
Medical Aid Contributions		3 612	3 917	4 183	5 151	5 151	5 151	5 525	5 875	6 287
Overtime		5 408	5 624	5 683	6 180	6 260	6 260	9 126	9 703	10 386
Performance Bonus		5 546	6 587	6 877	7 837	7 837	7 837	8 263	8 845	9 468
Motor Vehicle Allowance	3	4 159	4 299	4 113	5 548	5 548	5 548	5 208	5 537	5 925
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	473	438	473	553	553	553	1 858	1 977	2 117
Other benefits and allowances	3	4 676	5 166	5 870	6 218	6 218	6 218	8 366	8 891	9 517
Payments in lieu of leave		2 262	3 291	3 866	2 477	2 477	2 477	2 187	2 955	2 875
Long service awards		629	684	707	763	763	763	872	942	1 017
Post-retirement benefit obligations	6	1 953	2 298	2 543	2 772	2 772	2 772	2 601	2 750	2 907
Sub Total - Other Municipal Staff		113 103	123 048	131 939	151 529	151 657	151 657	163 150	174 162	186 064
% increase	4		8.8%	7.2%	14.8%	0.1%	–	7.6%	6.7%	6.8%
Total Parent Municipality		126 978	136 947	146 885	168 828	168 956	168 956	181 541	193 841	207 120
			7.9%	7.3%	14.9%	0.1%	–	7.4%	6.8%	6.9%
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		126 978	136 947	146 885	168 828	168 956	168 956	181 541	193 841	207 120
% increase	4		7.9%	7.3%	14.9%	0.1%	–	7.4%	6.8%	6.9%
TOTAL MANAGERS AND STAFF	5,7	119 879	129 233	138 554	159 970	160 097	160 097	172 069	183 706	196 276

WC026 Langeberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<u>Councillors</u>	3							
Speaker	4				675 050			675 050
Chief Whip					–			–
Executive Mayor					837 270			837 270
Deputy Executive Mayor					675 050			675 050
Executive Committee					2 537 960			2 537 960
Total for all other councillors					4 746 120			4 746 120
Total Councillors	8	–	–	–	9 471 450			9 471 450
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)			1 344 710	242 060	132 080	78 850		1 797 700
Chief Finance Officer			1 100 490	273 630	51 830	65 410		1 491 360
Director: Corporate Services			1 051 330	189 260	185 350	65 410		1 491 350
Director: Strategy & Social Development			984 730	202 010	132 470	60 520		1 379 730
Director: Engineering Services			1 075 580	229 500	14 130	60 520		1 379 730
Director: Community Services			984 730	202 010	132 470	60 520		1 379 730
List of each official with packages >= senior manager								
								–
								–
Total Senior Managers of the Municipality	8,10	–	6 541 570	1 338 470	648 330	391 230		8 919 600
<u>A Heading for Each Entity</u>	6,7							
List each member of board by designation								
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	6 541 570	1 338 470	10 119 780	391 230		18 391 050

WC026 Langeberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
Number	1,2		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities			66	35	20	66	34	19	67	32	19
Councillors (Political Office Bearers plus Other Councillors)			23	7	15	23	7	15	23	7	16
Board Members of municipal entities	4										
Municipal employees	5										
Municipal Manager and Senior Managers	3		5	2	3	5	2	3	6	3	2
Other Managers	7		38	26	2	38	25	1	38	22	1
Professionals			92	51	1	92	55	1	94	53	1
Finance			9	8		9	8		10	7	–
Spatial/town planning			8	4	1	8	5	1	8	5	1
Information Technology			1	1		1	1		1	1	–
Roads			6	4		6	4		6	4	–
Electricity			5	4		5	4		5	4	–
Water			4	4		4	5		4	3	–
Sanitation											
Refuse											
Other			59	26		59	28		60	29	–
Technicians			696	586	16	699	601	18	728	602	16
Finance			4	4		4	4		4	4	–
Spatial/town planning			1	1		1	1		1	1	–
Information Technology			3	3		3	3		3	3	–
Roads											
Electricity			10	8		10	8		10	8	–
Water											
Sanitation											
Refuse											
Other			14	7	2	14	7	2	14	6	1
Clerks (Clerical and administrative)			141	105	11	144	115	16	172	118	15
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades			184	163	2	184	164		186	160	–
Plant and Machine Operators											
Elementary Occupations			339	295	1	339	299		338	302	–
TOTAL PERSONNEL NUMBERS	9		854	672	37	857	690	38	889	687	36
% increase						0.4%	2.7%	2.7%	3.7%	(0.4%)	(5.3%)
Total municipal employees headcount	6, 10										
Finance personnel headcount	8, 10										
Human Resources personnel headcount	8, 10		5	4	–	5	2	–	5	2	–

WC026 Langeberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Revenue By Source																
Property rates		–	43 064	–	–	–	–	–	–	–	–	–	–	43 064	46 376	49 687
Property rates - penalties & collection charges		43	43	43	43	43	43	43	43	43	43	43	43	521	553	586
Service charges - electricity revenue		27 064	27 064	27 064	27 064	27 064	27 064	27 064	27 064	27 064	27 064	27 064	27 063	324 765	344 900	365 249
Service charges - water revenue		4 693	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	42 139	44 751	47 392
Service charges - sanitation revenue		1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	15 635	16 605	17 585
Service charges - refuse revenue		1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	1 202	14 422	19 317	21 220
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		243	243	243	243	243	243	243	243	243	243	243	241	2 917	3 098	3 281
Interest earned - external investments		384	384	384	384	384	384	384	384	384	384	384	384	4 609	4 649	4 689
Interest earned - outstanding debtors		141	141	141	141	141	141	141	141	141	141	141	141	1 692	1 797	1 903
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 675	20 107	21 354	22 613
Licences and permits		153	153	153	153	153	153	153	153	153	153	153	153	1 839	1 953	2 069
Agency services		255	255	255	255	255	255	255	255	255	255	255	254	3 056	3 245	3 436
Transfers recognised - operational		10 205	10 205	10 205	10 205	10 205	10 205	10 205	10 205	10 205	10 205	10 205	10 204	122 459	121 545	124 483
Other revenue		2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 125	25 537	27 121	28 721
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		49 490	91 266	48 201	48 201	48 201	48 201	48 201	48 201	48 201	48 201	48 201	48 193	622 762	657 262	692 913
Expenditure By Type																
Employee related costs		14 487	14 487	14 487	14 487	14 487	14 487	14 487	14 487	14 487	14 487	14 487	14 467	173 828	183 706	196 276
Remuneration of councillors		789	789	789	789	789	789	789	789	789	789	789	789	9 471	10 135	10 844
Debt impairment		2 201	2 201	2 201	2 201	2 201	2 201	2 201	2 201	2 201	2 201	2 201	2 200	26 408	28 045	29 700
Depreciation & asset impairment		2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 294	27 548	30 873	37 975
Finance charges		662	662	662	662	662	662	662	662	662	662	662	658	7 945	7 862	7 758
Bulk purchases		21 561	21 561	21 561	21 561	21 561	21 561	21 561	21 561	21 561	21 561	21 561	21 561	258 736	271 277	281 283
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		183	183	183	183	183	183	183	183	183	183	183	182	2 192	2 328	2 466
Transfers and grants		11	11	11	11	11	11	11	11	11	11	11	11	134	142	151
Other expenditure		11 506	11 506	11 506	11 506	11 506	11 506	11 506	11 506	11 506	11 506	11 506	11 485	138 053	139 172	141 804
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 648	644 316	673 541	708 256
Surplus/(Deficit)		(4 207)	37 569	(5 496)	(5 496)	(5 496)	(5 496)	(5 496)	(5 496)	(5 496)	(5 496)	(5 496)	(5 455)	(21 555)	(16 279)	(15 343)
Transfers recognised - capital		1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	21 820	20 546	20 616
Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(2 389)	39 387	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 637)	265	4 267	5 273
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	(2 389)	39 387	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 637)	265	4 267	5 273

WC026 Langeberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Revenue by Vote																
Vote 1 - FINANCE		4 271	47 335	4 271	4 271	4 271	4 271	4 271	4 271	4 271	4 271	4 271	4 270	94 318	100 751	107 725
Vote 2 - EXECUTIVE & COUNCIL		37	37	37	37	37	37	37	37	37	37	37	37	444	153	162
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		147	147	147	147	147	147	147	147	147	147	147	147	1 759	–	–
Vote 4 - CORPORATE SERVICES		2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 193	26 327	27 959	29 609
Vote 5 - ENGINEERING SERVICES		39 590	38 302	38 302	38 302	38 302	38 302	38 302	38 302	38 302	38 302	38 302	38 299	460 910	493 245	522 368
Vote 6 - COMMUNITY SERVICES		5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 069	5 066	60 824	55 700	53 665
Total Revenue by Vote		51 308	93 084	50 020	50 020	50 020	50 020	50 020	50 020	50 020	50 020	50 020	50 011	644 581	677 808	713 529
Expenditure by Vote to be appropriated																
Vote 1 - FINANCE		2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 835	34 043	36 250	38 575
Vote 2 - EXECUTIVE & COUNCIL		2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 593	31 150	33 386	35 810
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 855	22 320	21 980	23 354
Vote 4 - CORPORATE SERVICES		4 292	4 292	4 292	4 292	4 292	4 292	4 292	4 292	4 292	4 292	4 292	4 286	51 494	54 214	57 629
Vote 5 - ENGINEERING SERVICES		34 378	34 378	34 378	34 378	34 378	34 378	34 378	34 378	34 378	34 378	34 378	34 360	412 517	435 550	460 157
Vote 6 - COMMUNITY SERVICES		7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 734	7 719	92 792	92 160	92 732
Total Expenditure by Vote		53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 648	644 316	673 541	708 256
Surplus/(Deficit) before assoc.		(2 389)	39 387	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 637)	265	4 267	5 273
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	(2 389)	39 387	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 637)	265	4 267	5 273

WC026 Langeberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Revenue - Standard																
Governance and administration		4 450	47 514	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 448	96 462	102 709	109 799
Executive and council		37	37	37	37	37	37	37	37	37	37	37	37	444	153	162
Budget and treasury office		4 271	47 335	4 271	4 271	4 271	4 271	4 271	4 271	4 271	4 271	4 271	4 270	94 318	100 751	107 725
Corporate services		142	142	142	142	142	142	142	142	142	142	142	141	1 700	1 806	1 912
Community and public safety		7 185	7 185	7 185	7 185	7 185	7 185	7 185	7 185	7 185	7 185	7 185	7 182	86 217	82 667	82 223
Community and social services		948	948	948	948	948	948	948	948	948	948	948	947	11 378	9 945	10 539
Sport and recreation		33	33	33	33	33	33	33	33	33	33	33	32	391	415	440
Public safety		2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 087	25 059	26 613	28 183
Housing		4 116	4 116	4 116	4 116	4 116	4 116	4 116	4 116	4 116	4 116	4 116	4 114	49 388	45 694	43 061
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		583	583	583	583	583	583	583	583	583	583	583	581	6 990	22 278	23 379
Planning and development		333	333	333	333	333	333	333	333	333	333	333	333	4 001	2 381	2 522
Road transport		234	234	234	234	234	234	234	234	234	234	234	234	2 809	19 706	20 655
Environmental protection		15	15	15	15	15	15	15	15	15	15	15	15	180	191	202
Trading services		39 091	37 802	37 802	37 802	37 802	37 802	37 802	37 802	37 802	37 802	37 802	37 800	454 913	470 154	498 127
Electricity		27 994	27 994	27 994	27 994	27 994	27 994	27 994	27 994	27 994	27 994	27 994	27 993	335 922	356 464	376 516
Water		5 518	4 230	4 230	4 230	4 230	4 230	4 230	4 230	4 230	4 230	4 230	4 229	52 046	49 340	52 322
Waste water management		3 002	3 002	3 002	3 002	3 002	3 002	3 002	3 002	3 002	3 002	3 002	3 001	36 022	34 019	36 228
Waste management		2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 577	2 576	30 923	30 331	33 061
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		51 308	93 084	50 020	50 020	50 020	50 020	50 020	50 020	50 020	50 020	50 020	50 011	644 581	677 808	713 529
Expenditure - Standard																
Governance and administration		8 097	8 097	8 097	8 097	8 097	8 097	8 097	8 097	8 097	8 097	8 097	8 084	97 150	103 153	110 017
Executive and council		2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 904	34 894	37 364	40 030
Budget and treasury office		2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 837	2 835	34 043	36 250	38 575
Corporate services		2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 345	28 213	29 539	31 412
Community and public safety		9 747	9 747	9 747	9 747	9 747	9 747	9 747	9 747	9 747	9 747	9 747	9 731	116 951	117 748	119 797
Community and social services		1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 937	1 928	23 234	24 771	26 316
Sport and recreation		374	374	374	374	374	374	374	374	374	374	374	371	4 484	4 894	5 375
Public safety		3 061	3 061	3 061	3 061	3 061	3 061	3 061	3 061	3 061	3 061	3 061	3 058	36 724	39 070	41 521
Housing		4 376	4 376	4 376	4 376	4 376	4 376	4 376	4 376	4 376	4 376	4 376	4 375	52 509	49 013	46 584
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 354	4 354	4 354	4 354	4 354	4 354	4 354	4 354	4 354	4 354	4 354	4 347	52 244	53 871	60 431
Planning and development		1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 070	1 066	12 832	11 792	12 554
Road transport		1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 950	1 948	23 399	24 907	29 503
Environmental protection		1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 333	16 014	17 171	18 373
Trading services		31 499	31 499	31 499	31 499	31 499	31 499	31 499	31 499	31 499	31 499	31 499	31 487	377 971	398 769	418 012
Electricity		24 179	24 179	24 179	24 179	24 179	24 179	24 179	24 179	24 179	24 179	24 179	24 177	290 147	304 697	316 610
Water		3 489	3 489	3 489	3 489	3 489	3 489	3 489	3 489	3 489	3 489	3 489	3 485	41 868	45 228	48 709
Waste water management		1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 568	1 565	18 810	19 717	20 899
Waste management		2 262	2 262	2 262	2 262	2 262	2 262	2 262	2 262	2 262	2 262	2 262	2 260	27 146	29 127	31 793
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 697	53 648	644 316	673 541	708 256
Surplus/(Deficit) before assoc.		(2 389)	39 387	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 637)	265	4 267	5 273
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	(2 389)	39 387	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 677)	(3 637)	265	4 267	5 273

WC026 Langeberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - FINANCE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		183	183	183	183	183	183	183	183	183	183	183	183	2 200	2 200	2 200
Vote 4 - CORPORATE SERVICES		175	175	175	175	175	175	175	175	175	175	175	175	2 100	2 300	1 300
Vote 5 - ENGINEERING SERVICES		1 490	1 490	1 490	1 490	1 490	1 490	1 490	1 490	1 490	1 490	1 490	1 490	17 880	23 445	12 192
Vote 6 - COMMUNITY SERVICES		208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 500	–
Capital multi-year expenditure sub-total	2	2 057	2 057	2 057	2 057	2 057	2 057	2 057	2 057	2 057	2 057	2 057	2 057	24 680	30 445	15 692
Single-year expenditure to be appropriated																
Vote 1 - FINANCE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - EXECUTIVE & COUNCIL		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		83	83	83	83	83	83	83	83	83	83	83	83	1 000	–	–
Vote 4 - CORPORATE SERVICES		44	44	44	44	44	44	44	44	44	44	44	44	530	–	–
Vote 5 - ENGINEERING SERVICES		1 952	1 952	1 952	1 952	1 952	1 952	1 952	1 952	1 952	1 952	1 952	1 952	23 419	30 814	36 979
Vote 6 - COMMUNITY SERVICES		301	301	301	301	301	301	301	301	301	301	301	301	3 608	–	–
Capital single-year expenditure sub-total	2	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	2 380	28 557	30 814	36 979
Total Capital Expenditure	2	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	53 236	61 259	52 672

WC026 Langeberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		344	344	344	344	344	344	344	344	344	344	344	344	4 130	2 500	2 500
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Budget and treasury office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Corporate services		344	344	344	344	344	344	344	344	344	344	344	344	4 130	2 500	2 500
<i>Community and public safety</i>		563	563	563	563	563	563	563	563	563	563	563	563	6 760	3 452	1 000
Community and social services		443	443	443	443	443	443	443	443	443	443	443	443	5 318	1 710	1 000
Sport and recreation		57	57	57	57	57	57	57	57	57	57	57	57	682	682	–
Public safety		63	63	63	63	63	63	63	63	63	63	63	63	760	1 060	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	13 351	21 587	27 456
Planning and development		942	942	942	942	942	942	942	942	942	942	942	942	11 303	7 307	3 200
Road transport		83	83	83	83	83	83	83	83	83	83	83	83	1 000	13 232	24 256
Environmental protection		87	87	87	87	87	87	87	87	87	87	87	87	1 048	1 048	–
<i>Trading services</i>		2 416	2 416	2 416	2 416	2 416	2 416	2 416	2 416	2 416	2 416	2 416	2 416	28 995	33 720	21 716
Electricity		385	385	385	385	385	385	385	385	385	385	385	385	4 622	4 618	3 786
Water		607	607	607	607	607	607	607	607	607	607	607	607	7 285	24 701	1 160
Waste water management		740	740	740	740	740	740	740	740	740	740	740	740	8 876	300	270
Waste management		684	684	684	684	684	684	684	684	684	684	684	684	8 212	4 100	16 500
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	2	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	53 236	61 259	52 672
Funded by:																
National Government		1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	1 623	19 477	20 546	20 616
Provincial Government		195	195	195	195	195	195	195	195	195	195	195	195	2 343	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	1 818	21 820	20 546	20 616
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	2 618	31 416	40 713	32 056
Total Capital Funding		4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	53 236	61 259	52 672

WC026 Langeberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand															
Cash Receipts By Source															
Property rates	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	3 479	41 748	44 959	48 169
Property rates - penalties & collection charges	42	42	42	42	42	42	42	42	42	42	42	42	505	536	568
Service charges - electricity revenue	26 237	26 237	26 237	26 237	26 237	26 237	26 237	26 237	26 237	26 237	26 237	26 237	314 841	334 361	354 089
Service charges - water revenue	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	3 404	40 851	43 384	45 943
Service charges - sanitation revenue	1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	15 158	16 097	17 047
Service charges - refuse revenue	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	1 165	13 982	18 726	20 572
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	236	236	236	236	236	236	236	236	236	236	236	236	2 827	3 003	3 180
Interest earned - external investments	384	384	384	384	384	384	384	384	384	384	384	384	4 609	4 649	4 689
Interest earned - outstanding debtors	137	137	137	137	137	137	137	137	137	137	137	137	1 640	1 742	1 845
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	240	240	240	240	240	240	240	240	240	240	240	240	2 880	3 059	3 239
Licences and permits	153	153	153	153	153	153	153	153	153	153	153	153	1 839	1 953	2 069
Agency services	255	255	255	255	255	255	255	255	255	255	255	255	3 056	3 245	3 436
Transfer receipts - operational	30 615	-	-	-	30 615	-	-	-	30 615	-	-	30 615	122 459	121 545	124 483
Other revenue	2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 128	2 128	25 537	27 121	28 721
Cash Receipts by Source	69 738	39 123	39 123	39 123	69 738	39 123	39 123	39 123	69 738	39 123	39 123	69 738	591 933	624 380	658 050
Other Cash Flows by Source															
Transfer receipts - capital	5 455	-	-	-	5 455	-	-	-	5 455	-	-	5 455	21 820	20 546	20 616
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2	2	2	2	2	2	2	2	2	2	2	2	22	400	500
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	46	46	46	46	46	46	46	46	46	46	46	46	550	550	550
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	75 240	39 170	39 170	39 170	75 240	39 170	39 170	39 170	75 240	39 170	39 170	75 240	614 325	645 876	679 716
Cash Payments by Type															
Employee related costs	11 827	11 827	11 827	11 827	11 827	11 827	11 827	11 827	11 827	11 827	11 827	11 827	141 924	178 706	191 276
Remuneration of councillors	789	789	789	789	789	789	789	789	789	789	789	789	9 471	10 135	10 844
Finance charges	662	662	662	662	662	662	662	662	662	662	662	662	7 945	7 862	7 758
Bulk purchases - Electricity	19 991	19 991	19 991	19 991	19 991	19 991	19 991	19 991	19 991	19 991	19 991	19 991	239 889	265 522	275 378
Bulk purchases - Water & Sewer	315	315	315	315	315	315	315	315	315	315	315	315	3 782	4 240	4 493
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	172	172	172	172	172	172	172	172	172	172	172	172	2 065	2 315	2 453
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	11	11	11	11	11	11	11	11	11	11	11	11	134	142	151
Other expenditure	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	10 939	131 265	139 707	142 470
Cash Payments by Type	44 706	44 706	44 706	44 706	44 706	44 706	44 706	44 706	44 706	44 706	44 706	44 706	536 475	608 630	634 824
Other Cash Flows/Payments by Type															
Capital assets	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	53 236	61 259	52 672
Repayment of borrowing	-	-	1 983	-	-	1 983	-	-	1 983	-	-	1 983	7 931	3 711	3 700
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	49 143	49 143	51 125	49 143	49 143	51 125	49 143	49 143	51 125	49 143	49 143	51 125	597 642	673 599	691 196
NET INCREASE/(DECREASE) IN CASH HELD	26 098	(9 972)	(11 955)	(9 972)	26 098	(11 955)	(9 972)	(9 972)	24 115	(9 972)	(9 972)	24 115	16 683	(27 723)	(11 480)
Cash/cash equivalents at the month/year begin:	85 946	112 044	102 072	90 117	80 145	106 243	94 288	84 316	74 344	98 458	88 486	78 514	85 946	102 629	74 906
Cash/cash equivalents at the month/year end:	112 044	102 072	90 117	80 145	106 243	94 288	84 316	74 344	98 458	88 486	78 514	102 629	102 629	74 906	63 426

WC026 Langeberg - NOT REQUIRED - municipality does not have entities

[illegible]

WC026 Langeberg - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
N/A					

WC026 Langeberg - Supporting Table SA33 Contracts having future budgetary implications

[illegible]

WC026 Langeberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Supporting table 1 to Capital Expenditure on new assets by asset class											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	2	13 063	6 108	29 472	7 423	8 076	8 076	22 866	35 899	9 536	
Infrastructure - Road transport		825	198	214	700	600	600	2 060	7 210	4 440	
Roads, Pavements & Bridges		825	198	214	700	600	600	1 960	3 960	3 890	
Storm water		-	-	-	-	-	-	100	3 250	550	
Infrastructure - Electricity		3 983	1 408	7 055	1 754	2 229	2 229	1 995	2 437	1 666	
Generation		-	941	-	-	-	-	-	-	-	
Transmission & Reticulation		3 401	397	6 999	1 754	2 229	2 229	1 995	2 437	1 666	
Street Lighting		582	71	56	-	-	-	-	-	-	
Infrastructure - Water		3 665	73	19 051	2 368	-	-	9 935	25 951	3 160	
Dams & Reservoirs		3 665	-	15 437	-	-	-	-	-	-	
Water purification		-	73	-	-	-	-	-	-	-	
Reticulation		-	-	3 614	2 368	-	-	9 935	25 951	3 160	
Infrastructure - Sanitation		-	332	135	1 100	3 747	3 747	8 876	300	270	
Reticulation		-	-	-	1 100	941	941	-	-	-	
Sewerage purification		-	332	135	-	2 806	2 806	8 876	300	270	
Infrastructure - Other		4 590	4 096	3 016	1 500	1 500	1 500	-	-	-	
Waste Management		3 001	-	-	-	-	-	-	-	-	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		1 588	4 096	3 016	1 500	1 500	1 500	-	-	-	
Community		3	5 104	2 446	2 563	200	200	200	4 407	1 142	400
Parks & gardens		7	-	-	68	-	-	-	-	-	-
Sportsfields & stadia			667	594	286	100	100	100	332	332	100
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			226	-	-	-	-	-	450	450	-
Libraries	2 949		871	1 698	-	-	-	3 265	-	-	
Recreational facilities	701		-	-	-	-	-	-	-	-	
Fire, safety & emergency	-		-	-	-	-	-	-	-	-	
Security and policing	-		-	-	-	-	-	-	-	-	
Buses	-		-	-	-	-	-	-	-	-	
Clinics	-		-	-	-	-	-	-	-	-	
Museums & Art Galleries	-		-	-	-	-	-	-	-	-	
Cemeteries	77		153	-	100	100	100	-	-	-	
Social rental housing	-		-	-	-	-	-	-	-	-	
Other	484		828	510	-	-	-	360	360	300	
Heritage assets	9		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Investment properties	10	-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Other assets	10	8 078	7 632	7 441	23 138	17 725	17 725	19 375	8 728	19 700	
General vehicles		620	1 455	1 069	2 200	2 302	2 302	7 278	4 758	1 000	
Specialised vehicles		-	676	2 681	-	-	-	-	-	-	
Plant & equipment		1 101	2 624	2 683	810	1 100	1 100	1 052	1 520	500	
Computers - hardware/equipment		53	2 068	275	-	-	-	2 200	1 200	1 200	
Furniture and other office equipment		1 674	549	386	3 064	2 953	2 953	1 185	1 000	1 000	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	100	100	100	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	
Other Buildings		1 210	261	322	16 864	11 170	11 170	7 660	250	16 000	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		3 421	-	26	100	100	100	-	-	-	
Agricultural assets			-	-	-	-	-	-	-	-	
List sub-class											
Biological assets		-	-	-	-	-	-	-	-		
List sub-class											
Intangibles		31	-	1 110	-	-	-	-	-	-	
Computers - software & programming		31	-	1 110	-	-	-	-	-	-	
Other (list sub-class)											
Total Capital Expenditure on new assets	1	26 276	16 186	40 586	30 761	26 001	26 001	46 648	45 769	29 636	
Specialised vehicles		-	676	2 681	-	-	-	-	-	-	
Refuse		-	676	2 681	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	

WC026 Langeberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand	1										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure	2	24 755	34 454	10 133	19 489	29 408	29 408	2 365	9 043	22 736	
Infrastructure - Road transport		2 991	4 630	2 541	10 419	9 091	9 091	215	7 347	20 881	
Roads, Pavements & Bridges		2 991	4 630	-	7 189	5 622	5 622	215	7 347	20 881	
Storm water		-	-	2 541	3 230	3 469	3 469	-	-	-	
Infrastructure - Electricity		2 394	5 905	4 886	1 900	2 998	2 998	1 300	1 696	1 855	
Generation		-	1 406	-	-	-	-	-	-	-	
Transmission & Reticulation		2 288	4 276	4 746	1 900	2 998	2 998	1 300	1 696	1 855	
Street Lighting		106	222	140	-	-	-	-	-	-	
Infrastructure - Water		8 806	20 924	1 834	-	-	-	850	-	-	
Dams & Reservoirs		1 701	6 507	-	-	-	-	350	-	-	
Water purification		3 724	-	-	-	-	-	-	-	-	
Reticulation		3 380	14 417	1 834	-	-	-	500	-	-	
Infrastructure - Sanitation		10 565	2 995	873	7 170	17 319	17 319	-	-	-	
Reticulation		-	204	-	-	-	-	-	-	-	
Sewerage purification		10 565	2 791	873	7 170	17 319	17 319	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	
Waste Management		-	-	-	-	-	-	-	-	-	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Community		3	312	199	500	-	80	80	2 623	3 947	-
Parks & gardens		7	-	-	-	-	-	-	-	-	-
Sportsfields & stadia			-	-	500	-	80	80	2 623	3 947	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			32	199	-	-	-	-	-	-	-
Libraries			185	-	-	-	-	-	-	-	-
Recreational facilities			94	-	-	-	-	-	-	-	-
Fire, safety & emergency			-	-	-	-	-	-	-	-	-
Security and policing			-	-	-	-	-	-	-	-	-
Buses			-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries	-		-	-	-	-	-	-	-	-	
Social rental housing	-		-	-	-	-	-	-	-	-	
Other	-		-	-	-	-	-	-	-	-	
Heritage assets	9		-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	
Investment properties	10	-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Other assets	10	826	1 019	1 313	1 375	3 185	3 185	1 600	2 500	300	
General vehicles		-	-	-	-	1 750	1 750	-	350	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		-	345	-	250	250	250	-	-	-	
Computers - hardware/equipment		826	674	1 313	-	-	-	-	-	-	
Furniture and other office equipment		-	-	-	825	825	825	300	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	300	360	360	1 300	2 150	300	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class											
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class											
Intangibles		-	-	-	-	-	-	-	-	-	
Computers - software & programming		-	-	-	-	-	-	-	-	-	
Other (list sub-class)											
Total Capital Expenditure on renewal of existing assets	1	25 893	35 672	11 946	20 863	32 673	32 673	6 588	15 490	23 036	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	
Renewal of Existing Assets as % of total capex		49.6%	68.8%	22.7%	40.4%	55.7%	55.7%	12.4%	25.3%	43.7%	
Renewal of Existing Assets as % of deprecn"		154.0%	173.8%	35.0%	95.9%	94.0%	94.0%	23.9%	50.2%	60.7%	

WC026 Langeberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			5 907	7 152	7 090	15 142	10 162	10 162	8 597	8 976	9 461
Infrastructure - Road transport			1 835	1 927	1 964	1 991	1 991	1 991	2 032	1 998	2 116
Roads, Pavements & Bridges			1 835	1 927	1 964	1 991	1 991	1 991	2 032	1 998	2 116
Storm water			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			1 627	2 647	1 785	10 628	3 103	3 103	1 970	2 099	2 179
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			1 254	2 238	1 431	8 633	2 662	2 662	1 500	1 600	1 650
Street Lighting			373	408	354	1 995	441	441	470	499	529
Infrastructure - Water			1 685	1 795	2 140	1 841	3 224	3 224	2 830	3 006	3 183
Dams & Reservoirs			30	60	60	77	142	142	152	161	171
Water purification			201	186	386	255	605	605	645	685	726
Reticulation			1 453	1 549	1 694	1 509	2 477	2 477	2 033	2 160	2 287
Infrastructure - Sanitation			760	783	1 201	681	1 843	1 843	1 764	1 873	1 983
Reticulation			578	600	794	427	1 127	1 127	1 000	1 062	1 125
Sewerage purification			183	183	407	254	716	716	764	811	859
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Waste Management			-	-	-	-	-	-	-	-	-
Transportation		2	-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other		3	-	-	-	-	-	-	-	-	-
Community			555	586	618	778	746	746	696	739	783
Parks & gardens			208	204	282	266	254	254	171	182	193
Sportsfields & stadia			-	-	-	-	-	-	-	-	-
Swimming pools		4	1	27	34	34	34	34	36	39	41
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	14	35	15	15	15	17	18	19
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			311	315	215	327	327	327	348	370	392
Security and policing			-	-	-	-	-	-	-	-	-
Buses		7	-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			-	-	-	-	-	-	-	-	-
Social rental housing		8	-	-	-	-	-	-	-	-	-
Other			32	66	80	115	115	115	123	131	138
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings			-	-	-	-	-	-	-	-	-
Other		9	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			5 549	6 938	6 697	10 599	9 460	9 460	9 200	9 771	10 348
General vehicles			3 740	4 696	4 189	6 856	6 363	6 363	5 908	6 274	6 645
Specialised vehicles		10	-	-	-	-	-	-	-	-	-
Plant & equipment			629	730	687	1 282	1 140	1 140	1 235	1 311	1 389
Computers - hardware/equipment			59	59	100	124	86	86	78	83	88
Furniture and other office equipment			-	-	4	1	1	1	1	1	1
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			1 098	1 447	1 691	2 298	1 832	1 832	1 938	2 059	2 180
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			22	7	27	38	38	38	40	43	45
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class			-	-	-	-	-	-	-	-	-
Intangibles			87	82	80	76	76	76	81	86	92
Computers - software & programming			87	82	80	76	76	76	81	86	92
Other (list sub-class)			-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		1	12 098	14 758	14 486	26 594	20 444	20 444	18 574	19 573	20 684
Specialised vehicles											
Refuse			-	-	-	-	-	-	-	-	-
Fire			-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-
R&M as a % of PPE			2.6%	2.9%	2.7%	4.7%	3.6%	3.6%	3.1%	3.2%	3.3%
R&M as % Operating Expenditure			3.0%	3.4%	2.8%	4.8%	3.5%	3.5%	2.9%	2.9%	2.9%

WC026 Langeberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Depreciation by Asset Class/Sub-class										
Infrastructure		9 173	11 290	11 243	12 856	22 856	22 856	16 115	18 198	23 868
Infrastructure - Road transport		3 164	3 521	3 481	3 752	3 752	3 752	4 200	4 992	8 659
Roads, Pavements & Bridges		3 164	3 521	3 421	3 611	3 611	3 611	3 948	4 626	8 151
Storm water		–	–	61	142	142	142	252	366	508
Infrastructure - Electricity		2 344	2 838	2 804	3 481	3 481	3 481	3 388	3 565	3 714
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		2 344	2 838	2 804	3 481	3 481	3 481	3 388	3 565	3 714
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		2 045	2 288	2 633	2 642	2 642	2 642	3 687	4 578	5 586
Dams & Reservoirs		–	–	716	701	701	701	1 102	1 090	1 091
Water purification		2 045	2 288	317	317	317	317	316	314	313
Reticulation		–	–	1 599	1 624	1 624	1 624	2 269	3 174	4 182
Infrastructure - Sanitation		935	1 620	1 687	1 890	1 890	1 890	3 360	3 582	4 036
Reticulation		–	–	1 131	1 156	1 156	1 156	2 576	2 576	2 579
Sewerage purification		935	1 620	556	735	735	735	783	1 006	1 456
Infrastructure - Other		685	1 023	638	1 091	11 091	11 091	1 481	1 481	1 874
Waste Management		565	931	566	566	10 566	10 566	1 335	1 335	1 736
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		120	92	72	525	525	525	147	147	138
Community		2 168	2 184	1 856	1 941	1 941	1 941	2 117	2 332	2 535
Parks & gardens		217	161	128	132	132	132	126	118	99
Sportsfields & stadia		719	619	539	547	547	547	625	800	1 034
Swimming pools		160	124	135	138	138	138	150	149	136
Community halls		496	309	161	221	221	221	181	201	222
Libraries		145	301	219	273	273	273	358	391	392
Recreational facilities		90	76	67	68	68	68	67	67	64
Fire, safety & emergency		37	35	34	34	34	34	34	34	34
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		55	45	90	45	45	45	90	90	90
Museums & Art Galleries		10	10	9	9	9	9	9	9	9
Cemeteries		177	131	101	110	110	110	102	97	77
Social rental housing		–	–	–	–	–	–	–	–	–
Other		60	372	374	364	364	364	376	376	377
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		51	50	50	50	50	50	50	50	50
Housing development		–	–	–	–	–	–	–	–	–
Other		51	50	50	50	50	50	50	50	50
Other assets		5 171	6 718	7 065	6 739	6 769	6 769	9 145	10 240	11 468
General vehicles		1 295	892	948	1 078	1 078	1 078	2 208	2 927	3 585
Specialised vehicles		315	221	198	198	198	198	196	196	197
Plant & equipment		1 107	1 205	1 206	1 248	1 248	1 248	1 579	1 680	1 806
Computers - hardware/equipment		642	1 101	–	–	–	–	2 475	2 888	3 269
Furniture and other office equipment		833	892	2 790	2 859	2 859	2 859	1 469	1 144	938
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		687	1 349	878	1 356	1 356	1 356	1 199	1 384	1 654
Other Land		4	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		288	1 059	1 045	30	30	30	20	20	18
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		251	89	128	129	129	129	121	54	54
Computers - software & programming		251	89	128	129	129	129	121	54	54
Other (list sub-class)		–	–	–	–	–	–	–	–	–
Total Depreciation	1	16 814	20 330	20 342	21 744	31 744	31 744	27 548	30 873	37 975
Specialised vehicles		315	221	198	198	198	198	196	196	197
Refuse		315	–	–	–	–	–	–	–	–
Fire		–	221	198	198	198	198	196	196	197
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

WC026 Langeberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
R thousand								
<u>Capital expenditure</u>	1							
Vote 1 - FINANCE		–	–	–				
Vote 2 - EXECUTIVE & COUNCIL		–	–	–				
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		3 200	2 200	2 200				
Vote 4 - CORPORATE SERVICES		2 630	2 300	1 300				
Vote 5 - ENGINEERING SERVICES		41 298	54 259	49 172				
Vote 6 - COMMUNITY SERVICES		6 108	2 500	–				
Total Capital Expenditure		53 236	61 259	52 672	–	–	–	–
<u>Future operational costs by vote</u>	2							
Vote 1 - FINANCE								
Vote 2 - EXECUTIVE & COUNCIL								
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT								
Vote 4 - CORPORATE SERVICES								
Vote 5 - ENGINEERING SERVICES								
Vote 6 - COMMUNITY SERVICES								
Total future operational costs		–	–	–	–	–	–	–
<u>Future revenue by source</u>	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		53 236	61 259	52 672	–	–	–	–

WC026 Langeberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2014/15	Current Year 2015/16 - Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
R thousand	4				6	3	3	5								
Parent municipality: List all capital projects grouped by Municipal Vote																
Vote 1 - FINANCE		Computer Equipment	900870000	9	Yes	Other assets	Computers - hardware/equipment	Latitude: -33.832842 Longitude: 20.062932		275	–	–	–	–	Institution	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Equipment	900870001	7	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932		1 786	–	–	–	–	Institution	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		General ICT needs	900870002	9	Yes	Other assets	Computers - hardware/equipment	Latitude: -33.832842 Longitude: 20.062932		1 313	–	–	–	–	Institution	R
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Implementation of Disaster Recovery Site	900870003	9	Yes	Intangibles	Computers - software & programming	Latitude: -33.832842 Longitude: 20.062932		291	–	–	–	–	Institution	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Implementation of Disaster Recovery Site	900870004	9	Yes	Intangibles	Computers - software & programming	Latitude: -33.832842 Longitude: 20.062932		819	–	–	–	–	Institution	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Community Ward Work Programme	900870005	8	Yes	Community	Other	Latitude: -33.832842 Longitude: 20.062932		–	–	–	–	–	Various Wards	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Development of Park (McGregor)	900870039	7	Yes	Community	Parks & gardens	Latitude: -33.9436 Longitude: 19.83637		68	–	–	–	–	5	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Upgrading of McGregor Sport Facilities	900870040	7	Yes	Community	Sportsfields & stadia	Latitude: -33.944588 Longitude: 19.835479		500	–	–	–	–	Various Wards	R
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Greening of Zolani and Northern Cemetery in Robertson	900870041	6	Yes	Community	Cemeteries	Latitude: -33.86077 Longitude: 20.089738		–	–	–	–	–	1,10	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Construction of new ticket box – Zolani	900870050	7	Yes	Community	Sportsfields & stadia	Latitude: -33.838911 Longitude: 20.092221		55	–	–	–	–	10	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Upgrade Zolani Sport fields	900870051	7	Yes	Community	Sportsfields & stadia	Latitude: -33.838911 Longitude: 20.092221		58	–	–	–	–	10	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Upgrade Happy Valley Sport fields	900870052	7	Yes	Community	Sportsfields & stadia	Latitude: -33.934459 Longitude: 20.079045		–	–	–	–	–	4	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Upgrading of McGregor Sport Fields	900870053	7	Yes	Community	Sportsfields & stadia	Latitude: -33.944588 Longitude: 19.835479		9	–	–	–	–	5	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Upgrade of Happy Valley Sport Facility	900870060	7	Yes	Community	Sportsfields & stadia	Latitude: -33.934459 Longitude: 20.079045		94	–	–	–	–	4	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Upgrade of Cogmanskloof Sport Field	900870061	7	Yes	Community	Sportsfields & stadia	Latitude: -33.834597 Longitude: 20.047942		70	–	–	–	–	9	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 1:Speed Bumps-Paul Kruger,Barry and Vierde Laan	900870063	8	Yes	Community	Other	Latitude: -33.805341 Longitude: 19.89879		28	–	–	–	–	1	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 2	900870064	8	Yes	Community	Other	Latitude: -33.818162 Longitude: 19.893565		100	–	–	–	–	2	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 3:Curbs for Boegoebos Street-Droehouwel	900870065	8	Yes	Community	Other	Latitude: -33.931904 Longitude: 20.070888		65	–	–	–	–	3	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 4	900870066	8	Yes	Community	Other	Latitude: -33.934459 Longitude: 20.079045		46	–	–	–	–	4	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 5:Speed Bumps	900870067	8	Yes	Community	Other	Latitude: -33.965982 Longitude: 19.804716		29	–	–	–	–	5	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 6	900870068	8	Yes	Community	Other	Latitude: -33.806752 Longitude: 19.878273		92	–	–	–	–	6	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 7	900870069	8	Yes	Community	Other	Latitude: -33.780012 Longitude: 20.124806		–	–	–	–	–	7	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 8:Beautification of Entrance	900870070	8	Yes	Community	Other	Latitude: -33.786709 Longitude: 20.12079		56	–	–	–	–	8	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 9	900870071	8	Yes	Community	Other	Latitude: -33.84178 Longitude: 20.052116		–	–	–	–	–	9	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 10:Upgrading of gravel road to cemetery	900870072	8	Yes	Community	Other	Latitude: -33.84049 Longitude: 20.091122		42	–	–	–	–	10	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 11	900870073	8	Yes	Community	Other	Latitude: -33.83572 Longitude: 20.079117		51	–	–	–	–	11	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT		Ward 12	900870074	8	Yes	Community	Other	Latitude: -33.764499 Longitude: 20.147899		–	–	–	–	–	12	N
Vote 4 - CORPORATE SERVICES		Vehicles	900870006	10	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		1 069	–	–	–	–	Institution	N
Vote 4 - CORPORATE SERVICES		Alterations / Upgrading Offices	900870007	10	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932		322	–	–	–	–	1,5,7,8 and 9	N
Vote 4 - CORPORATE SERVICES		Office Equipment	900870008	10	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932		211	–	–	–	–	Institution	N
Vote 4 - CORPORATE SERVICES		Book Detectors	900870009	7	Yes	Community	Libraries	Latitude: -33.818162 Longitude: 19.893565		246	–	–	–	–	2	N
Vote 4 - CORPORATE SERVICES		Vehicle Tracking System	900870042	10	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932		61	–	–	–	–	Institution	N
Vote 4 - CORPORATE SERVICES		Purchase of fire arms	900870043	5	Yes	Other assets	Other	Latitude: -33.832842 Longitude: 20.062932		26	–	–	–	–	All	N
Vote 4 - CORPORATE SERVICES		Equipment for Libraries	900870054	7	Yes	Community	Libraries	Latitude: -33.832842 Longitude: 20.062932		17	–	–	–	–	All	N
Vote 4 - CORPORATE SERVICES		Upgrading works at Libraries	900870055	7	Yes	Community	Libraries	Latitude: -33.834094 Longitude: 20.051984		714	–	–	–	–	1,4,7,10	N
Vote 4 - CORPORATE SERVICES		Construction of an Activity Room at the Happy Valley Library	900870056	7	Yes	Community	Libraries	Latitude: -33.931833 Longitude: 20.071006		721	–	–	–	–	4	N
Vote 4 - CORPORATE SERVICES		Leased Assets	900870076	10	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932		129	–	–	–	–	#N/A	N
Vote 4 - CORPORATE SERVICES		Insurance assets	900870077	10	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932		47	–	–	–	–	#N/A	N
Vote 5 - ENGINEERING SERVICES		Upgrading Waste Water Works	900870010	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.83572 Longitude: 20.079117		873	–	–	–	–	11	R
Vote 5 - ENGINEERING SERVICES		Purchase of Jet Vac machine	900870011	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.832842 Longitude: 20.062932		–	–	–	–	–	All	N
Vote 5 - ENGINEERING SERVICES		Upgrading of storm water system in Nqubela	900870012	4	Yes	Infrastructure - Road transport	Storm water	Latitude: -33.818162 Longitude: 19.893565		134	–	–	–	–	2	R
Vote 5 - ENGINEERING SERVICES		Construction of retaining wall in Viooltjie Singel, Happy Valley	900870013	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.93494 Longitude: 20.06547		85	–	–	–	–	4	N
Vote 5 - ENGINEERING SERVICES		Upgrade Storm Water System Bonnievale Phase 1	900870014	4	Yes	Infrastructure - Road transport	Storm water	Latitude: -33.944214 Longitude: 20.12563		2 407	–	–	–	–	8	R
Vote 5 - ENGINEERING SERVICES		Replace/Install Bulk Water Meters	900870015	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.832842 Longitude: 20.062932		396	–	–	–	–	All	N
Vote 5 - ENGINEERING SERVICES		Installation of services Uitsig	900870016	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.947454 Longitude: 20.102477		2 015	–	–	–	–	4	N
Vote 5 - ENGINEERING SERVICES		Fencing of water and sewerage installations	900870017	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.832842 Longitude: 20.062932		1 203	–	–	–	–	All	N
Vote 5 - ENGINEERING SERVICES		Bonnievale Reservoir	900870018	2	Yes	Infrastructure - Water	Dams & Reservoirs	Latitude: -33.929278 Longitude: 20.088176		15 437	–	–	–	–	4,8	N
Vote 5 - ENGINEERING SERVICES		Replacements / Repairs: Network Phase 3	900870019	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.812671 Longitude: 19.893609		1 834	–	–	–	–	2,3	R
Vote 5 - ENGINEERING SERVICES		New Loader	900870020	6	Yes	Specialised vehicles	Refuse	Latitude: -33.832842 Longitude: 20.062932		730	–	–	–	–	All	N
Vote 5 - ENGINEERING SERVICES		Purchase of double axle high lift compactor	900870021	6	Yes	Specialised vehicles	Refuse	Latitude: -33.832842 Longitude: 20.062932		1 951	–	–	–	–	All	N
Vote 5 - ENGINEERING SERVICES		Acquisition of Wheellee Bins	900870022	6	Yes	Other assets	Plant & equipment	Latitude: -33.80882 Longitude: 19.855272		703	–	–	–	–	6,2	N
Vote 5 - ENGINEERING SERVICES		Fencing of McGregor transfer station	900870023	6	Yes	Infrastructure - Other	Other	Latitude: -33.965982 Longitude: 19.804716		26	–	–	–	–	5	N
Vote 5 - ENGINEERING SERVICES		Electrification Low Cost Housing: Dept of Energy	900870024	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.832842 Longitude: 20.062932		594	–	–	–	–	All	N
Vote 5 - ENGINEERING SERVICES		Install 11 kV cable feeder and switchgear Industrial area (Old KWW site) Robertson	900870025	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.818162 Longitude: 19.893565		1 119	–	–	–	–	2	N
Vote 5 - ENGINEERING SERVICES		New Connections	900870026	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.832842 Longitude: 20.062932		580	–	–	–	–	All	N
Vote 5 - ENGINEERING SERVICES		Upgrade Ashton 11 kV line	900870027	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.818162 Longitude: 19.893565		2	–	–	–	–	2	R
Vote 5 - ENGINEERING SERVICES		Upgrade Mc Gregor / Boesmansrivier 11 kV line	900870028	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.965982 Longitude: 19.804716		543	–	–	–	–	5	R
Vote 5 - ENGINEERING SERVICES		Replacement and Repairs: Network	900870029	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.832842 Longitude: 20.062932		1 050	–	–	–	–	All	R
Vote 5 - ENGINEERING SERVICES		Install 11 kV Primary feeder and substation Robertson North and Extension 9	900870030	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.815809 Longitude: 19.890805		4 672	–	–	–	–	2,3	N
Vote 5 - ENGINEERING SERVICES		Replace 66 kV Switchgear (Main, Goudmyr and Le Chasseur)	900870031	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.843045 Longitude: 19.829622		620	–	–	–	–	6 & 7 & 11	R
Vote 5 - ENGINEERING SERVICES		Upgrade Elianda 11 kV Line	900870032	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.776508 Longitude: 19.738541		518	–	–	–	–	5	R
Vote 5 - ENGINEERING SERVICES		Upgrade Klaasvoogds 11 kV line	900870033	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.818162 Longitude: 19.893565		370	–	–	–	–	2	R

Vote 5 - ENGINEERING SERVICES	Replace Cherry Picker	900870034	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.815266 Longitude: 19.88514	633	-	-	-	-	4,7,8,9,10,11,12	R
Vote 5 - ENGINEERING SERVICES	Replacement and Repairs: Street Lights	900870035	3	Yes	Infrastructure - Electricity	Street Lighting	Latitude: -33.832842 Longitude: 20.062932	140	-	-	-	-	All	R
Vote 5 - ENGINEERING SERVICES	Upgrade 11 kV feeder lines from Eskom substation to Montagu Main substation	900870036	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.79569 Longitude: 20.139642	1 009	-	-	-	-	7, 11, 12	R
Vote 5 - ENGINEERING SERVICES	Installation of Services	900870037	1	Yes	Infrastructure - Other	Other	Latitude: -33.832842 Longitude: 20.062932	2 990	-	-	-	-	Various Wards	N
Vote 5 - ENGINEERING SERVICES	Installation of basic services for Robertson Temporary Relocation Area	900870038	1	Yes	Infrastructure - Other	Other	Latitude: -33.818162 Longitude: 19.893565	-	-	-	-	-	2	N
Vote 5 - ENGINEERING SERVICES	Electrification Low Cost Housing	900870044	3	Yes	Infrastructure - Other	Other	Latitude: -33.832842 Longitude: 20.062932	-	-	-	-	-	Various Wards	N
Vote 5 - ENGINEERING SERVICES	Electrification Low Cost Housing: Dept of Energy	900870045	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.832842 Longitude: 20.062932	-	-	-	-	-	Various Wards	N
Vote 5 - ENGINEERING SERVICES	Street Lights Johan de Jongh Avenue	900870046	3	Yes	Infrastructure - Electricity	Street Lighting	Latitude: -33.805341 Longitude: 19.89879	56	-	-	-	-	1	N
Vote 5 - ENGINEERING SERVICES	Metering/testing equipment	900870047	3	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	77	-	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	High mast Lighting, Happy Valley	900870048	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.922495 Longitude: 20.08544	1	-	-	-	-	4	N
Vote 5 - ENGINEERING SERVICES	Upgrade 11kV line to Angora	900870049	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.955749 Longitude: 20.105439	33	-	-	-	-	8	N
Vote 5 - ENGINEERING SERVICES	5 X Plate compactors	900870057	4	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	55	-	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Re-gravel roads	900870058	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.802401 Longitude: 20.096283	129	-	-	-	-	9,12	N
Vote 5 - ENGINEERING SERVICES	New high pressure jetting SPUIT	900870059	2	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	-	-	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	New Sewer Pump Station Main Road Bonnievale	900870062	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.786709 Longitude: 20.120759	135	-	-	-	-	8	N
Vote 5 - ENGINEERING SERVICES	Reconstruction of bridge (three bridges)	900870075	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.832842 Longitude: 20.062932	-	-	-	-	-	0	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	General ICT Needs	900872003	9	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932	-	1 200	-	-	-	Institution	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	Upgrade of ICT Infrastructure	900872004	9	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932	-	825	-	-	-	Institution	R
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	Ward projects: Ward 2	900872005	7	Yes	Other assets	Markets	Latitude: -33.818162 Longitude: 19.893565	-	100	-	-	-	2	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	Ward projects: Ward 3	900872006	7	Yes	Other assets	Other	Latitude: -33.931904 Longitude: 20.070888	-	100	-	-	-	3	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	Ward projects: Ward 10	900872007	7	Yes	Community	Cemeteries	Latitude: -33.838911 Longitude: 20.092221	-	100	-	-	-	10	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	Ward projects: Ward 7	900872008	7	Yes	Community	Sportsfields & stadia	Latitude: -33.780012 Longitude: 20.124806	-	100	-	-	-	7	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	Equipment	900872009	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932	-	950	-	-	-	Institution	N
Vote 4 - CORPORATE SERVICES	Alteration/Upgrading of Municipal Offices	900872024	10	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932	-	360	-	-	-	Institution	R
Vote 4 - CORPORATE SERVICES	Office Equipment	900872025	10	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932	-	300	-	-	-	Institution	N
Vote 5 - ENGINEERING SERVICES	New Transfer Station Ashton	900872026	6	Yes	Other assets	Other Buildings	Latitude: -33.836754 Longitude: 20.101497	-	2 915	-	-	-	9, 10	N
Vote 5 - ENGINEERING SERVICES	New Transfer Station Ashton	900872027	6	Yes	Other assets	Other Buildings	Latitude: -33.836754 Longitude: 20.101497	-	4 772	-	-	-	9, 10	N
Vote 5 - ENGINEERING SERVICES	New Transfer Station Bonnievale	900872028	6	Yes	Other assets	Other Buildings	Latitude: -33.923064 Longitude: 20.084796	-	-	-	-	-	4, 8	N
Vote 5 - ENGINEERING SERVICES	Cherry Picker CCD-11312 & CBR-1649 & Ashton	900872029	3	Yes	Other assets	General vehicles	Latitude: -33.815266 Longitude: 19.88514	-	802	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	DOE Electrification Funds	900872030	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.815247 Longitude: 19.885444	-	2 229	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Replacement and Repairs: Street Lights	900872031	3	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.815247 Longitude: 19.885444	-	250	-	-	-	All	R
Vote 5 - ENGINEERING SERVICES	Replacement of Prepaid meters and Bulk Supply Meters to Reduce Energy Losses	900872032	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.815247 Longitude: 19.885444	-	400	-	-	-	All	R
Vote 5 - ENGINEERING SERVICES	Replacement and Repairs: Network	900872033	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.815247 Longitude: 19.885444	-	2 098	-	-	-	All	R
Vote 5 - ENGINEERING SERVICES	Metering Testing Equipment (Ladders & Link Sticks, Earthing Equipment, Lap Top for Metering an	900872034	3	Yes	Other assets	Plant & equipment	Latitude: -33.815247 Longitude: 19.885444	-	220	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Replace Compressor Atlas Copco CER-5088	900872035	3	Yes	Other assets	Plant & equipment	Latitude: -33.815247 Longitude: 19.885444	-	250	-	-	-	4, 8	R
Vote 5 - ENGINEERING SERVICES	Rehabilitate Municipal Roads Robertson (PMS)	900872037	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.832842 Longitude: 20.062932	-	-	-	-	-	1, 3	R
Vote 5 - ENGINEERING SERVICES	Upgrade Storm Water System Bonnievale Phase 1	900872038	4	Yes	Infrastructure - Road transport	Storm water	Latitude: -33.832614 Longitude: 20.06283	-	3 469	-	-	-	8	R
Vote 5 - ENGINEERING SERVICES	Reconstruction of bridge (three bridges)	900872039	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.832842 Longitude: 20.062932	-	5 372	-	-	-	7	R
Vote 5 - ENGINEERING SERVICES	Ward projects: Ward 1	900872040	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.805341 Longitude: 19.89879	-	100	-	-	-	1	N
Vote 5 - ENGINEERING SERVICES	Ward projects: Ward 4	900872041	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.931904 Longitude: 20.070888	-	100	-	-	-	4	N
Vote 5 - ENGINEERING SERVICES	Ward projects: Ward 5	900872042	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.965982 Longitude: 19.804716	-	100	-	-	-	5	N
Vote 5 - ENGINEERING SERVICES	Ward projects: Ward 6	900872043	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.806752 Longitude: 19.878273	-	100	-	-	-	6	N
Vote 5 - ENGINEERING SERVICES	Ward projects: Ward 8	900872044	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.944214 Longitude: 20.102563	-	100	-	-	-	8	N
Vote 5 - ENGINEERING SERVICES	Ward projects: Ward 11	900872045	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.83572 Longitude: 20.079117	-	-	-	-	-	11	N
Vote 5 - ENGINEERING SERVICES	Ward projects: Ward 12	900872046	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.764499 Longitude: 20.147899	-	100	-	-	-	12	N
Vote 5 - ENGINEERING SERVICES	Montagu: Upgrade Wastewater Treatment Works	900872047	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.79682 Longitude: 20.138791	-	15 829	-	-	-	7, 11, 12	R
Vote 5 - ENGINEERING SERVICES	Montagu: Upgrade Wastewater Treatment Works	900872048	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.79682 Longitude: 20.138791	-	1 490	-	-	-	7, 11, 12	R
Vote 5 - ENGINEERING SERVICES	Installation of services Uitsig	900872049	2	Yes	Infrastructure - Sanitation	Reticulation	Latitude: -33.947454 Longitude: 20.102477	-	841	-	-	-	4	N
Vote 5 - ENGINEERING SERVICES	2 x New Sewerage Tankers	900872050	2	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	800	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Ward projects: Ward 9	900872051	2	Yes	Infrastructure - Sanitation	Reticulation	Latitude: -33.834178 Longitude: 20.052116	-	100	-	-	-	9	N
Vote 5 - ENGINEERING SERVICES	Fencing of water and sewerage installations	900872052	2	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932	-	1 000	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Flow Meters Montagu	900872053	2	Yes	Other assets	Plant & equipment	Latitude: -33.780012 Longitude: 20.124806	-	160	-	-	-	7	N
Vote 5 - ENGINEERING SERVICES	Bulk Water Supply Nqubela	900872054	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.820373 Longitude: 19.896184	-	-	-	-	-	2	N
Vote 5 - ENGINEERING SERVICES	New Sewer Pump Station Main Road Bonnievale	900872056	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.786709 Longitude: 20.120759	-	161	-	-	-	8	N
Vote 5 - ENGINEERING SERVICES	Purchase of Jet Vac machine	900872057	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.832842 Longitude: 20.062932	-	2 645	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	New high pressure jetting SPUIT	900872058	2	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	-	140	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Sewage Tanker	900872059	2	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	711	-	-	-	4, 8	R
Vote 5 - ENGINEERING SERVICES	1600 LAV (bakkie)	900872060	2	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	173	-	-	-	4, 8	R
Vote 5 - ENGINEERING SERVICES	2 x Standard 2L Petrol Bakkie	900872063	3	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	392	-	-	-	4, 8	R
Vote 5 - ENGINEERING SERVICES	Gekalvaniseerde hekke van kampie Bonnievale	900872064	3	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932	-	14	-	-	-	4, 8	N
Vote 5 - ENGINEERING SERVICES	New Connections Capital Maintenance	900872065	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.79569 Longitude: 20.139642	-	500	-	-	-	All	R
Vote 6 - COMMUNITY SERVICES	Acquisition of 2x500 liter Herbicide Sprayers	900872000	6	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	-	120	-	-	-	East Wards	N
Vote 6 - COMMUNITY SERVICES	Acquisition of 3ton Trucks (Replacement CCD 14442 and CCD 13025)	900872001	6	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	700	-	-	-	West Wards	N
Vote 6 - COMMUNITY SERVICES	Acquisition of a Ride-on Mower	900872002	6	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	-	160	-	-	-	West Wards	N
Vote 6 - COMMUNITY SERVICES	Community Halls - Various Projects	900872010	7	Yes	Other assets	Plant & equipment	Latitude: -33.831933 Longitude: 20.055678	-	300	-	-	-	Various	N
Vote 6 - COMMUNITY SERVICES	Chairs (Sunnyside Library)	900872011	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.780012 Longitude: 20.124806	-	17	-	-	-	7	N
Vote 6 - COMMUNITY SERVICES	Tables (Sunnyside Library)	900872012	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.780012 Longitude: 20.124806	-	14	-	-	-	7	N
Vote 6 - COMMUNITY SERVICES	4 Couches (Mountainview)	900872013	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.931904 Longitude: 20.070888	-	15	-	-	-	4	N
Vote 6 - COMMUNITY SERVICES	New Counter (Mountainview)	900872014	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.931904 Longitude: 20.070888	-	22	-	-	-	4	N
Vote 6 - COMMUNITY SERVICES	New Counter (Ashton)	900872015	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.834178 Longitude: 20.052116	-	19	-	-	-	9	N
Vote 6 - COMMUNITY SERVICES	Geyser (Sunnyside Library)	900872016	7	Yes	Other assets	Other Buildings	Latitude: -33.780012 Longitude: 20.124806	-	8	-	-	-	7	N
Vote 6 - COMMUNITY SERVICES	Geyser (Happy Valley)	900872017	7	Yes	Other assets	Other Buildings	Latitude: -33.931904 Longitude: 20.070888	-	11	-	-	-	4	N

Vote 6 - COMMUNITY SERVICES	Hi Fi System (Happy Valley)	900872018	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.931904 Longitude: 20.070888	-	-	2	-	-	-	4	N
Vote 6 - COMMUNITY SERVICES	Book Detector (Happy Valley)	900872019	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.931904 Longitude: 20.070888	-	-	135	-	-	-	4	N
Vote 6 - COMMUNITY SERVICES	New roof at small existing room (Mountainview)	900872020	7	Yes	Other assets	Other Buildings	Latitude: -33.790089 Longitude: 19.888224	-	-	27	-	-	-	3	N
Vote 6 - COMMUNITY SERVICES	Building of New Library: Ashbury (Montagu)	900872021	7	Yes	Other assets	Other Buildings	Latitude: -33.767215 Longitude: 20.149391	-	-	2 423	-	-	-	12	N
Vote 6 - COMMUNITY SERVICES	Book Detector (Zolani)	900872022	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.838911 Longitude: 20.092221	-	-	135	-	-	-	10	N
Vote 6 - COMMUNITY SERVICES	Book Detector (Sunnyside - Montagu)	900872023	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.780012 Longitude: 20.124906	-	-	135	-	-	-	7	N
Vote 6 - COMMUNITY SERVICES	Installation of basic services for Robertson TRA	900872036	1	Yes	Infrastructure - Other	Other	Latitude: -33.816162 Longitude: 19.893565	-	-	1 500	-	-	-	2	N
Vote 6 - COMMUNITY SERVICES	Upgrading of McGregor Sport Facilities	900872055	7	Yes	Community	Sportsfields & stadia	Latitude: -33.944588 Longitude: 19.835479	-	-	80	-	-	-	5	R
Vote 6 - COMMUNITY SERVICES	Nissan NP200	900872061	6	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	-	173	-	-	-	4, 8	R
Vote 6 - COMMUNITY SERVICES	Nissan UD35A Truck	900872062	6	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	-	301	-	-	-	4, 8	R
Vote 6 - COMMUNITY SERVICES	Electronic De- and Re-activator	900872066	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932	-	-	8	-	-	-	12	N
Vote 6 - COMMUNITY SERVICES	Installation of Book Detectors-Montagu & McGregor Libraries	NEW CAP 1	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932	-	-	140	-	-	-	5 & 7	N
Vote 6 - COMMUNITY SERVICES	Installation of an Air Conditioner-Ashton	NEW CAP 2	7	Yes	Community	Sportsfields & stadia	Latitude: -33.832842 Longitude: 20.062932	-	-	21	-	-	-	9	N
Vote 6 - COMMUNITY SERVICES	Vehicle for all Libraries	NEW CAP 3	6	Yes	Other assets	General vehicles	Latitude: -33.780012 Longitude: 20.124806	-	-	150	-	-	-	All	R
Vote 6 - COMMUNITY SERVICES	Installation of Burglar Bars	NEW CAP 4	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.832842 Longitude: 20.062932	-	-	8	-	-	-	4	N
Vote 6 - COMMUNITY SERVICES	Equipment-Zolani Chairs	NEW CAP 5	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.838911 Longitude: 20.092221	-	-	3	-	-	-	10	R
Vote 6 - COMMUNITY SERVICES	Air Conditioner-Robertson	NEW CAP 6	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.790142 Longitude: 19.888124	-	-	21	-	-	-	1	R
Vote 6 - COMMUNITY SERVICES	Construction of the Ashbury Library-Montagu	NEW CAP 7	8	Yes	Community	Sportsfields & stadia	Latitude: -33.767322 Longitude: 20.149409	-	-	3 265	-	-	-	12	R
Vote 6 - COMMUNITY SERVICES	Fencing for Robertson Community Hall	NEW CAP 8	8	Yes	Other assets	General vehicles	Latitude: -33.79053 Longitude: 19.888513	-	-	150	150	-	-	3	N
Vote 6 - COMMUNITY SERVICES	Paving at the Montagu Community Hall	NEW CAP 9	8	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.779317 Longitude: 20.128643	-	-	150	150	-	-	7	N
Vote 6 - COMMUNITY SERVICES	Fencing for the Barnard Hall	NEW CAP 11	7	Yes	Community	Community halls	Latitude: -33.832195 Longitude: 20.04966	-	-	150	150	-	-	9	N
Vote 6 - COMMUNITY SERVICES	Purchase Replacement Vehicles for the Parks Department	NEW CAP 12	6	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	-	848	848	-	-	All	N
Vote 6 - COMMUNITY SERVICES	Purchase Equipment for Parks (10 Brush Cutters,2 Submersible Pumps,2 Chainsaws)	NEW CAP 13	6	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	-	-	200	200	-	-	All	N
Vote 6 - COMMUNITY SERVICES	Tarring of Road to Zolani Cemetery	NEW CAP 16	6	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.835604 Longitude: 20.091628	-	-	260	260	-	-	10	N
Vote 6 - COMMUNITY SERVICES	Purchase Flatbed LDVS	NEW CAP 17	7	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	-	450	450	-	-	All	N
Vote 6 - COMMUNITY SERVICES	Construction of New Cricket Pitch Turfs at Van Zyl Sport Grounds and Montagu Sport Grounds	NEW CAP 19	7	Yes	Community	Sportsfields & stadia	-33.793422,19.879136	-	-	232	232	-	-	1&7	N
Vote 6 - COMMUNITY SERVICES	Upgrading of Fire Brigade Facilities	NEW CAP 20	5	Yes	Community	Other	Latitude: -33.836086 Longitude: 20.077102	-	-	60	60	-	-	All	N
Vote 4 - CORPORATE SERVICES	Alterations/Upgrading of Drivers License Testing Yard-Ashton Traffic	NEW CAP 21	5	Yes	Other assets	Other Buildings	Latitude: -33.836072 Longitude: 20.077174	-	-	200	-	-	-	All	R
Vote 4 - CORPORATE SERVICES	Alterations/Upgrading of Traffic Offices	NEW CAP 22	5	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932	-	-	500	1 000	-	-	All	R
Vote 4 - CORPORATE SERVICES	Alterations/Upgrading of Municipal Offices	NEW CAP 23	10	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932	-	-	600	300	300	-	All	R
Vote 4 - CORPORATE SERVICES	Office Equipment	NEW CAP 24	10	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932	-	-	300	-	-	-	All	R
Vote 4 - CORPORATE SERVICES	Vehicles	NEW CAP 25	10	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	-	1 000	1 000	1 000	-	All	N
Vote 4 - CORPORATE SERVICES	Installation of Tracking Devices in Pool,Traffic and Law Enforcement Vehicles	NEW CAP 26	10	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	-	-	30	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Closure and Rehabilitation of the McGregor Landfill Site	NEW CAP 27	6	Yes	Other assets	Other Buildings	Latitude: -33.962369 Longitude: 19.808202	-	-	-	-	-	16 000	5	N
Vote 5 - ENGINEERING SERVICES	Upgrading of Public Toilet Facilities in Robertson and McGregor	NEW CAP 28	6	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932	-	-	-	350	-	-	1,2&5	R
Vote 5 - ENGINEERING SERVICES	Purchase of 2Axle Single Bin Trailer With Extra Equipment	NEW CAP 29	6	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	-	-	350	-	-	All	R
Vote 5 - ENGINEERING SERVICES	Purchase of new Skip Truck	NEW CAP 30	6	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	-	950	-	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Supply and Installation of Street Bins in Robertson & McGregor	NEW CAP 31	6	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	-	-	-	150	-	-	1,2&5	N
Vote 5 - ENGINEERING SERVICES	Purchase of Wheelie Bins	NEW CAP 32	6	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	-	-	500	500	500	-	All	N
Vote 5 - ENGINEERING SERVICES	Purchase of Skips	NEW CAP 33	6	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932	-	-	110	450	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Double Axle High Lifter Compactor Refuse Removal Truck	NEW CAP 34	6	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932	-	-	-	2 300	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Public Facilities Ashton	NEW CAP 35	6	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932	-	-	500	-	-	-	9,10	N
Vote 5 - ENGINEERING SERVICES	New Transfer Station	NEW CAP 36	6	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932	-	-	1 900	-	-	-	9,10	N
Vote 5 - ENGINEERING SERVICES	New Drop Off Facility Bonnievale	NEW CAP 37	6	Yes	Other assets	Other Buildings	Latitude: -33.923064 Longitude: 20.084796	-	-	4 252	-	-	-	4, 8	N
Vote 5 - ENGINEERING SERVICES	Upgrading Waste Water Treatment Works-Montagu	NEW CAP 38	2	Yes	Infrastructure - Sanitation	Sewerage purification	-33.795793,20.137044	-	-	4 036	-	-	-	7,11,12	N
Vote 5 - ENGINEERING SERVICES	Bulk Water Supply Nqubela	NEW CAP 39	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.820373 Longitude: 19.896184	-	-	5 595	8 639	-	-	2	N
Vote 5 - ENGINEERING SERVICES	Replace George Brink Reservoir Pumpline 2200m	NEW CAP 40	2	Yes	Infrastructure - Water	Reticulation	-33.78372,20.118847	-	-	-	4 250	-	-	7	N
Vote 5 - ENGINEERING SERVICES	Replace Ashbury Reservoir Pumpline 3500m	NEW CAP 41	2	Yes	Infrastructure - Water	Reticulation	-33.770414,20.127559	-	-	-	6 762	-	-	11,12	N
Vote 5 - ENGINEERING SERVICES	Repair Leaks George Brink Reservoir	NEW CAP 42	2	Yes	Infrastructure - Water	Dams & Reservoirs	-33.78372,20.118847	-	-	350	-	-	-	7	R
Vote 5 - ENGINEERING SERVICES	Replace Main Sewer Pumpline underneath concrete in Langeberg 600m	NEW CAP 43	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.836023 Longitude: 20.059305	-	-	1 200	-	-	-	9	N
Vote 5 - ENGINEERING SERVICES	Construction of 2 additional Drying Beds WWTW	NEW CAP 44	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.840283 Longitude: 20.083853	-	-	640	-	-	-	9,10	N
Vote 5 - ENGINEERING SERVICES	Replace Storm Water Pipes in Gladloli Avenue 120m	NEW CAP 45	4	Yes	Infrastructure - Road transport	Storm water	Latitude: -33.832588 Longitude: 20.041088	-	-	-	180	-	-	9	N
Vote 5 - ENGINEERING SERVICES	Upgrade Storm Water System Bonnievale Phase 1	NEW CAP 46	4	Yes	Infrastructure - Road transport	Storm water	Latitude: -33.944214 Longitude: 20.102563	-	-	-	2 700	-	-	4, 8	N
Vote 5 - ENGINEERING SERVICES	Rehabilitate Municipal Roads Robertson (PMS)	NEW CAP 47	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.802065 Longitude: 19.887543	-	-	-	1 853	-	-	1,2,3	R
Vote 5 - ENGINEERING SERVICES	Rehabilitate Municipal Roads Ashton (PMS)	NEW CAP 48	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.837743 Longitude: 20.088386	-	-	-	-	-	5 091	9,10	R
Vote 5 - ENGINEERING SERVICES	Rehabilitate Gravel Roads Bonnievale (PMS)	NEW CAP 49	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.933244 Longitude: 20.066864	-	-	1 596	-	-	-	4, 8	R
Vote 5 - ENGINEERING SERVICES	Rehabilitate Municipal Roads Bonnievale (PMS)	NEW CAP 50	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.933244 Longitude: 20.066864	-	-	-	-	-	4 073	4, 8	R
Vote 5 - ENGINEERING SERVICES	Rehabilitate Municipal Roads McGregor (PMS)	NEW CAP 51	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.942845 Longitude: 19.824652	-	-	-	378	-	-	5	R
Vote 5 - ENGINEERING SERVICES	Rehabilitate Gravel Roads Montagu (PMS)	NEW CAP 52	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-33.76996,20.140842	-	-	-	1 667	2 906	-	12	R
Vote 5 - ENGINEERING SERVICES	Rehabilitate Municipal Roads Montagu (PMS)	NEW CAP 53	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	-33.76996,20.140842	-	-	-	-	8 546	-	12	R
Vote 5 - ENGINEERING SERVICES	Installation of Drainage System Elm Street	NEW CAP 54	4	Yes	Infrastructure - Road transport	Storm water	Latitude: -33.832842 Longitude: 20.062932	-	-	-	270	-	-	All	N
Vote 5 - ENGINEERING SERVICES	Upgrade Gravel Roads	NEW CAP 55	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.832842 Longitude: 20.062932	-	-	1 000	3 000	3 000	-	All	N
Vote 5 - ENGINEERING SERVICES	Upgrade of Storm Water System Sultana Avenue, Bonnievale	NEW CAP 56	4	Yes	Infrastructure - Road transport	Storm water	Latitude: -33.935352 Longitude: 20.078081	-	-	-	450	-	-	8	N
Vote 5 - ENGINEERING SERVICES	Development of Parking Area, Voortrekker Road (La Verne)	NEW CAP 57	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.809043 Longitude: 20.078672	-	-	-	-	-	190	1	N
Vote 5 - ENGINEERING SERVICES	Rehabilitation of Gravel Roads Ashton	NEW CAP 58	4	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.828818 Longitude: 20.04363	-	-	-	1 588	-	-	9	R
Vote 5 - ENGINEERING SERVICES	Replace Kookok Pipeline 600m	NEW CAP 59	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.749625 Longitude: 19.894204	-	-	500	-	-	-	1,2,3,6	R
Vote 5 - ENGINEERING SERVICES	Extend De Hoop Pipeline to Gumgrave Dam 800m	NEW CAP 60	2	Yes	Infrastructure - Water	Reticulation	-33.80006,19.896114	-	-	-	-	-	1 160	1,2,3,6	N
Vote 5 - ENGINEERING SERVICES	Upgrade Main Outfall Sewer Voortrekkerroad	NEW CAP 61	2	Yes	Infrastructure - Sanitation	Sewerage purification	-33.807861,19.877827	-	-	3 000	-	-	-	1,2,3,6	N
Vote 5 - ENGINEERING SERVICES	Replace 200m Water Line in Barlinka Avenue	NEW CAP 62	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.933956 Longitude: 20.070973	-	-	200	-	-	-	4	N
Vote 5 - ENGINEERING SERVICES	Replace 250m Sewer Lines and Manholes in Milner Street	NEW CAP 63	2	Yes	Infrastructure - Sanitation	Sewerage purification	Latitude: -33.932976 Longitude: 20.076284	-	-	-	300	-	-	4	N
Vote 5 - ENGINEERING SERVICES	Sewer Line for Erven 2992 to 2996 Montagu	NEW CAP 64	2	Yes	Infrastructure - Sanitation	Sewerage purification	-33.764778,20.14788	-	-	-	-	-	270	7	N
Vote 5 - ENGINEERING SERVICES	2xNew Flow Meters Water Works Bonnievale	NEW CAP 65	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.938068 Longitude: 20.07853	-	-	-	160	-	-	4, 8	N

Vote 5 - ENGINEERING SERVICES	4xNew Filters Water Works	NEW CAP 66	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.938068 Longitude: 20.07853		–	–	480	–	–	4,8	N
Vote 5 - ENGINEERING SERVICES	Upgrading Water Treatment Works McGregor	NEW CAP 67	2	Yes	Infrastructure - Water	Reticulation	Latitude: -33.966029 Longitude: 19.819176		–	–	–	4 800	–	5	N
Vote 5 - ENGINEERING SERVICES	Fencing Stores Ashton	NEW CAP 68	2	Yes	Other assets	Other Buildings	Latitude: -33.836772 Longitude: 20.075742		–	–	–	250	–	All	N
Vote 5 - ENGINEERING SERVICES	Upgrading of Nkqubela Sportfield	NEW CAP 69	8	Yes	Community	Sportsfields & stadia	-33.820835,19.897343		–	–	2 623	3 947	–	2	R
Vote 5 - ENGINEERING SERVICES	Replace Safety and Test Equipment (Ladders & Link Sticks,Earthing Equipment,Lap Top for Mete	NEW CAP 70	3	Yes	Other assets	Plant & equipment	Latitude: -33.832842 Longitude: 20.062932		–	–	212	220	–	All	N
Vote 5 - ENGINEERING SERVICES	Replacement of Prepaid Meters and Bulk Supply Meters to Reduce Energy Losses	NEW CAP 71	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.832842 Longitude: 20.062932		–	–	424	530	636	All	N
Vote 5 - ENGINEERING SERVICES	Cherry Picker COD 11312 & CBR 1649	NEW CAP 72	3	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		–	–	900	–	–	All	N
Vote 5 - ENGINEERING SERVICES	New Connections	NEW CAP 73	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.815247 Longitude: 19.885444		–	–	500	500	500	All	N
Vote 5 - ENGINEERING SERVICES	Replacement and Repairs:Street Lights	NEW CAP 74	3	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.815247 Longitude: 19.885444		–	–	215	265	265	All	R
Vote 5 - ENGINEERING SERVICES	Replacement and Repairs: Network	NEW CAP 75	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.815247 Longitude: 19.885444		–	–	1 300	1 696	1 855	All	R
Vote 5 - ENGINEERING SERVICES	Uitsig	NEW CAP 76	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.815247 Longitude: 19.885444		–	–	–	530	530	8	N
Vote 5 - ENGINEERING SERVICES	Electrification Projects	NEW CAP 77	3	Yes	Infrastructure - Electricity	Transmission & Reticulation	Latitude: -33.815247 Longitude: 19.885444		–	–	1 071	877	–	All	N
Vote 5 - ENGINEERING SERVICES	3xLDV Montagu	NEW CAP 78	8	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		–	–	480	–	–	All	N
Vote 5 - ENGINEERING SERVICES	1x3Ton Tipper Montagu	NEW CAP 79	8	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		–	–	440	–	–	All	N
Vote 5 - ENGINEERING SERVICES	3xLDV Ashton	NEW CAP 80	8	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		–	–	480	–	–	All	N
Vote 5 - ENGINEERING SERVICES	2xLDV Ashton	NEW CAP 81	8	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		–	–	320	–	–	All	N
Vote 5 - ENGINEERING SERVICES	1xLDV Robertson	NEW CAP 82	8	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		–	–	–	160	–	All	N
Vote 5 - ENGINEERING SERVICES	1xFlatbed Truck Robertson	NEW CAP 83	8	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		–	–	340	–	–	All	N
Vote 5 - ENGINEERING SERVICES	2xLDV Bonnievale	NEW CAP 84	8	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		–	–	320	–	–	All	N
Vote 5 - ENGINEERING SERVICES	1xTipper Truck Bonnievale	NEW CAP 85	8	Yes	Other assets	General vehicles	Latitude: -33.832842 Longitude: 20.062932		–	–	600	–	–	All	N
Vote 5 - ENGINEERING SERVICES	Fencing of Water and Sewage Installations	NEW CAP 86	8	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932		–	–	1 000	–	–	All	N
Vote 5 - ENGINEERING SERVICES	Upgrade Stores at 5 towns	NEW CAP 87	8	Yes	Other assets	Other Buildings	Latitude: -33.832842 Longitude: 20.062932		–	–	–	500	–	All	R
Vote 5 - ENGINEERING SERVICES	Installation/Upgrading of Bulk Services for Housing Projects	NEW CAP 88	8	Yes	Infrastructure - Water	Reticulation	Latitude: -33.832842 Longitude: 20.062932		–	–	3 500	1 500	2 000	All	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 1	NEW CAP 89	8	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.802065 Longitude: 19.887543		–	–	100	100	100	1	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 2	NEW CAP 90	8	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.802065 Longitude: 19.887543		–	–	100	100	100	2	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 3	NEW CAP 91	8	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.802065 Longitude: 19.887543		–	–	100	100	100	3	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 4	NEW CAP 92	8	Yes	Community	Other	Latitude: -33.915853 Longitude: 20.0807		–	–	100	100	100	4	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 5	NEW CAP 93	8	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.942845 Longitude: 19.824652		–	–	100	100	100	5	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 6	NEW CAP 94	8	Yes	Community	Other	Latitude: -33.802065 Longitude: 19.887543		–	–	100	100	100	6	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 7	NEW CAP 95	8	Yes	Community	Sportsfields & stadia	Latitude: -33.832842 Longitude: 20.062932		–	–	100	100	100	7	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 8	NEW CAP 96	8	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges	Latitude: -33.915853 Longitude: 20.0807		–	–	100	100	100	8	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 9	NEW CAP 97	8	Yes	Community	Other	Latitude: -33.802065 Longitude: 19.887543		–	–	100	100	100	9	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 10	NEW CAP 98	8	Yes	Infrastructure - Road transport	Storm water	Latitude: -33.832842 Longitude: 20.062932		–	–	100	100	100	10	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 11	NEW CAP 99	9	Yes	Other assets	Computers - hardware/equipment	Latitude: -33.832842 Longitude: 20.062932		–	–	100	100	100	11	N
Vote 5 - ENGINEERING SERVICES	Ward Project Ward 12	NEW CAP 100	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932		–	–	100	100	100	12	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	Equipment	NEW CAP 101	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932		–	–	1 000	1 000	1 000	All	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	General ICT Needs	NEW CAP 102	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932		–	–	1 200	1 200	1 200	All	N
Vote 3 - STRATEGY & SOCIAL DEVELOPMENT	Upgrade of ICT Infrastructure	NEW CAP 103	7	Yes	Other assets	Furniture and other office equipment	Latitude: -33.832842 Longitude: 20.062932		–	–	1 000	–	–	All	N
Parent Capital expenditure	1							–	52 531	58 674	53 236	61 259	52 672		
Entities:															
List all capital projects grouped by Entity															
Entity Capital expenditure								–	–	–	–	–	–		
Total Capital expenditure								52 531	58 674	53 236	61 259	52 672			

WC026 Langeberg - Supporting Table SA37 Projects delayed from previous financial year/s

[illegible]

8. Progress on the implementation of Municipal Standard Chart of Accounts (mSCOA)

In terms of MFMA circular 78 the municipality must include with the tabling of the budget the progress made to date on the implementation of mSCOA and the intended project plan. Below are a summary of the progress made to date and the tasks that still needs to be completed as well as a project process plan. Target dates will only be updated on the process implementation plan after consultation with the steering and implementation committee.

The project started on 28 April 2015. The following actions were performed:

- Building a mSCOA template combining mSCOA templates from National Treasury with the current chart of accounts of Langeberg Municipality;
- Determined which vote numbers of the municipality are active through interaction with officials of Langeberg Municipality;
- Determined the exact purpose of each vote number on the current chart of accounts through interaction with officials of the municipality;
- Linking of the current chart of accounts to mSCOA descriptions on the mSCOA template version 5.2;
- While the project was in progress mSCOA version 5.3 was issued and the template for the municipality was updated to provide for changes in the new version;
- In December 2015 mSCOA version 5.4 was issued and the template had to be updated to this version;
- Every vote number on the current chart of accounts were linked to the following segments:
- Function;
- Funding (as far as possible, although certain funding sources still need to be clarified and completed);
- Municipal standard classification;
- Item;
- Regional indicator (the current mSCOA templates provided by National Treasury have limited regional options for Langeberg Municipality. This can only be adjusted if National Treasury update the mSCOA templates);
- Costing (the costing segment is not in operation yet and therefor all votes were linked as default);
- For each vote linked to the mSCOA templates the account number as well as the GUID number as provided on the mSCOA templates are included;
- A process plan for implementation of mSCOA was prepared.

For clarity it needs to be stressed that the seventh segment, namely the project segment, can only be linked with the co-operation of all municipal employees involved with the different projects. Furthermore it needs to be stressed that all expenditure, capital as well as operating, needs to be linked to a project.

IMMEDIATE ACTIONS TO BE PERFORMED

The following actions need to be performed to keep the project on track as from 29 March 2016:

Obtain Council approval for:

- Implementation of mSCOA;
- Proposed governance structures;
- Implementation plan; and
- Risk register.
- Establish a mSCOA Steering Committee. This committee should meet at least once a month and should consist of:
 - Municipal Manager as chair;
 - All Directors;
 - All Managers managing a budget;
 - IT service provided;
 - Service provider assisting with implementation of mSCOA; and
 - Provincial Treasury;
- Draft a Terms of Reference for the mSCOA Steering Committee;
- Establish a mSCOA multi-disciplinary Project Implementation Team. This team should meet on a weekly basis and should consist of representatives of:
 - Finance, Budgeting and Reporting;
 - Performance reporting;
 - Risk Management/Internal Audit (as observers only);
 - Engineering (project managers);
 - Information Technology; and
 - Human Resources;
- Draft a Terms of Reference for the mSCOA Implementation Team;
- Prepare a Code of Ethics for the Steering Committee and the Implementation Team. All members need to sign the Code of Ethics;
- Review current financial system for mSCOA compliance;
- Workshop mSCOA with Council to clear concerns and uncertainties;
- Inform Senior and Middle Management on mSCOA requirements;
- Register on FAQ database;
- Set up the project governance structure and project management office (PMO);
- Register a formal SCOA project in the municipality and appoint a project sponsor (preferably the Municipal Manager);
- Develop a SCOA project delivery strategy including:
 - The assignment of responsibilities;
 - Key Performance Indicators (KPI's);
 - Performance targets for the project; and
 - Provide for regular project monitoring and reporting;
- Identify capital requirements and budget (servers, IT requirements);
- Appoint stream leads to cover all 15 business processes:
- Corporate governance;
- Municipal budgeting, planning and financial modelling;
- Financial accounting;
- Costing and reporting;

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- Project accounting;
- Treasury and cash management;
- Procurement cycle: Supply Chain Management, Expenditure Management, Contract Management and Accounts Payable;
- Grant Management;
- Full asset life cycle management including maintenance management;
- Real estate and resource management;
- Human resources and payroll management;
- Land use and building control management;
- Valuation roll management;
- Revenue cycle: meter reading, billing, accounts receivable, revenue management and receipting; and
- Customer care, credit control and debt collection.

OTHER ACTIONS TO BE COMPLETED BEFORE THE IMPLEMENTATION OF mSCOA

- Table a progress report, including the updated risk register with the municipal council on a quarterly basis;
- Perform data purification/data cleansing on current ledger;
- Prepare a budget input form for identification of projects;
- Budgets: Training on mSCOA - Introduction course;
- Budgets: Training on Capital and Operating expenditure unbundled requirements and new budget input forms per project;
- Define projects for project segment;
- Align identified projects to IDP and adjust IDP if necessary:
- Would be ideal if the projects identified according to the mSCOA templates could be named and numbered the same in the IDP;
- This would simplify the alignment of the budget with the IDP;
- Review all sub-systems and ledgers for SCOA-compliance and adjust where necessary. This includes:
 - Asset register;
 - Tariff parameters;
 - Inventory systems;
 - Salaries and wages parameters;
 - VAT parameters;
 - Payables;
 - Grants register;
 - Loans register; and
 - Investments register;
- Review 3rd party systems/integration;
- Change all pre-printed stationary and internal documents:
 - Journal vouchers;
 - Billing system forms;
 - Travel and subsistence claim forms;

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- Vehicle costing (logbooks);
- Labour costing (timesheets);
- Requisition forms;
- Order forms; and
- Relook/Implement all Asset related forms;
- Capture draft operating and capital budgets onto TB excel model;
- Map draft excel model to budget schedules and Section 71 reports

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mSCOA PROJECT PLAN FRAMEWORK

[illegible]

MUNICIPAL STANDARD CHART OF ACCOUNTS - PROJECT PLAN FRAMEWORK

[illegible]

MUNICIPAL STANDARD CHART OF ACCOUNTS - PROJECT PLAN FRAMEWORK

[illegible]

MUNICIPAL STANDARD CHART OF ACCOUNTS - PROJECT PLAN FRAMEWORK

[illegible]

SUBMISSION OF THE 2016/2017 TO 2018/2019 OPERATING AND CAPITAL BUDGET, IDP AND POLICY DOCUMENTS (5/1/1–2016/2017) (CHIEF FINANCIAL OFFICER)

Purpose of the report

To submit the 2016/2017 to 2018/2019 Operating and Capital Budget, IDP and Policy Documents and comments received on these documents, to Council for approval.

Legal Framework

Section 16 - 18 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:

Annual budgets

16. (1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.
- (3) Subsection (1) does not preclude the appropriation of money for capital expenditure for a period not exceeding three financial years, provided a separate appropriation is made for each of those financial years.

Contents of annual budgets and supporting documents

17. (1) An annual budget of a municipality must be a schedule in the prescribed format –
- (a) setting out realistically anticipated revenue for the budget year from each revenue source;
 - (b) appropriating expenditure for the budget year under the different votes of the municipality;
 - (c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;
 - (d) setting out –
 - (i) estimated revenue and expenditure by vote for the current year; and
 - (ii) actual revenue and expenditure by vote for the financial year preceding the current year; and

- (e) a statement containing any other information required by section 215 (3) of the Constitution or as may be prescribed.
- (2) An annual budget must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.
- (3) When an annual budget is tabled in terms of section 16 (2), it must be accompanied by the following documents:
 - (a) draft resolutions –
 - (i) approving the budget of the municipality;
 - (ii) imposing any municipal tax and setting any municipal tariffs as may be required for the budget year;
 - (iii) approving the budgets for the relevant financial year of each municipal entity under the sole or shared control of the municipality; and
 - (iv) approving any other matter that may be prescribed;
 - (b) measurable performance objectives for each vote in the budget, taking into account the municipality's integrated development plan;
 - (c) a projection of cash flow for the budget year by revenue source, broken down per month;
 - (d) any proposed amendments to the municipality's integrated development plan following the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act;
 - (e) any proposed amendments to the budget-related policies of the municipality;
 - (f) particulars of the municipality's investments;
 - (g) any prescribed budget information on municipal entities under the sole or shared control of the municipality;
 - (h) particulars of all proposed new municipal entities which the municipality intends to establish or in which the municipality intends to participate;
 - (i) particulars of any proposed service delivery agreements, including material amendments to existing service delivery agreements;
 - (j) particulars of any proposed allocations or grants by the municipality to –
 - (i) other municipalities;
 - (ii) any municipal entities and other external mechanisms assisting the municipality in the exercise of its functions or powers;
 - (iii) any other organs of state;
 - (iv) any organisations or bodies referred to in section 67 (1);
 - (k) the proposed cost to the municipality for the budget year of the salary, allowances and benefits of–
 - (i) each political office-bearer of the municipality;
 - (ii) councillors of the municipality; and
 - (iii) the municipal manager, the chief financial officer, each senior manager of

- the municipality and any other official of the municipality at a remuneration package at least equal to that of a senior manager;
- (l) the proposed cost for the budget year to a municipal entity under the sole or shared control of the municipality of the salary, allowances and benefits of –
 - (i) each member of the entity's board of directors; and
 - (ii) the chief executive officer and each senior manager of the entity; and
- (m) any other supporting documentation as may be prescribed.

Section 23 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) stipulates as follows:

Consultations on tabled budgets.

- (1) When the annual budget has been tabled, the municipal council must consider any views of—
 - (a) the local community; and
 - (b) the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.
- (2) After considering all budget submissions, the council must give the mayor an opportunity—
 - (a) to respond to the submissions; and
 - (b) if necessary, to revise the budget and table amendments for consideration by the council.

Background

The Budget documents and IDP were tabled by the Mayor at the Council Meeting of 29 March 2016, where after it was advertised. Information and question sessions with regard to the IDP and the 2016/2017 budget were held with ward committees as well as the Business Chamber, but unfortunately no representative from the Business Chamber attended.

The IDP and the Budget have been discussed at the LGMTEC 3 meeting on 26 April 2016 and the Municipality responded on the Provincial Treasury Assessment. The assessment did indicate that the budget is responsive, credible and sustainable over the MTREF period.

The inputs received as part of the public participation process are included. The inputs were considered by the Budget Steering Committee (Mayoral Committee & Directors) on 05 May 2016.

Comments/objections were received from the following individuals / organisations:

- 1. PROVINCIAL TREASURY (LGMTEC ASSESSMENT)**
- 2. PUBLIC**

Comments

A summary of the comments received and the response thereto are discussed below.

1) LGMTEC

Finding

Below are only the main findings as it relates to the Budget and not that of the IDP.

Budget Responsiveness

Langeberg Municipality has tabled a balanced budget with a strong focus on maintaining basic service delivery and creates an enabling environment for employment and poverty eradication through economic development.

The capital budget is demonstrating the Municipality's commitment towards investing in economic and environmental services and trading services (specifically water and sanitation) which are the areas that will optimise municipal own revenue and likely to create a conducive economic climate together with stable delivery of services.

In general, the budget of the Municipality is responsive to its current socio-economic reality over the 2016/17 MTREF as it addresses most of the key challenges that are facing the Municipality. However, the Municipality must ensure that it allocates funding to housing as it is facing backlogs.

The priorities afforded to electricity, waste management and water is in line with the 2015 National Medium Term Budget Policy Statement's call to invest in key sectors such as water, waste management and electricity.

Credibility and sustainability of the Budget

The Langeberg 2016/17 MTREF budget was framed within the context of the ongoing economic and fiscal constraints, with further risks to the municipal fiscus. The current economic climate does not bode well for revenue and debt collection as continued slow economic growth means lower revenue.

From an expenditure perspective, the need for infrastructure investment to improve the ability to raise sufficient revenue to respond to the growing infrastructure challenges. Langeberg Municipality is encouraged to apply fiscal discipline and practice prudent financial management in order to ensure long term financial sustainability and resilience.

The overall cash flow planning of the Municipality does however contribute towards the sustainability of the budget, and in terms of cash flow planning, the budget is funded.

Municipal Response

- The municipality made a presentation based on the findings and has taken it in account with the tabling of the budget for approval among other:

- The budget for waste management was revised.
- Audited figures of previous years were adjusted that it corresponds with the audited Annual Financial Statements of previous years.

2) **Public**

Two inputs received from the public relates to electricity charges.

INPUT:

1. Mr Oosthuizen

From: Ernie Oosthuizen [mailto:ernieo@telkomsa.net]
Sent: 25 April 2016 09:27 AM
To: MM
Subject: Comments - Budget Review 2016 / 2017
Att : The Municipal Manager.

Good day,

Electricity saving is a priority for the country.

Solar panels is a reality and the installation of panels will increase in future.

Currently the tariff structure of the Langeberg Municipality does not make provision for nett metering of electricity. No credit is given for surplus electricity generated by residents of the Municipality.

Request :

Include nett metering in the electricity tariff structure.

Kind regards,
EG Oosthuizen
88 Bath street , Montagu.

2. Mr Van Heerden

From: Ludwig van Heerden <vhscn@mweb.co.za>
Date: 25 April 2016 08:27:58 GMT+2
To: "mm@langeberg.gov.za" <mm@langeberg.gov.za>
Cc: Ludwig van Heerden <lvhsolar@gmail.com>
Subject: Grid-tied connections

Dear Sir/Madam,

Regarding grid-tied connections.

I do not understand why the Langeberg Municipality have not yet started with dual metering for grid-tied connections.

This meter simply measure both the power used by the client and the power put back into the grid by the client.

(Currently is is not at all cost-effective for anybody to put more power into the grid therefore the systems should be designed to supply about 70 to 80% of the power used by the client.)

The client pays for the meter well for the installation of the meter as it is in Cape Town Metropole and the client also pay a fee of R35-00 per month for the meter to be read by the Municipality

Currently the kWatt/hour rate is about R1-72 per kWatt hour used.

If a client of yours install a 4,0kWatt solar powered grid-tied system with a Sunnyboy grid-tied inverter and generates more power than used then there is extra power sent into the grid.

If you pay that client R0-50 per kWatt hour for the total amount of power put into the grid the Langeberg Municipality "sells" that power to the neighbour next door or any other user in the network for R1-72 per kWatt hour!

There is absolutely nothing to lose, but everything to win for both parties. The client does all the capital layout and the Langeberg Municipality is able to "sell" the extra power generated by the grid-tied system of the client for double the price to other users.

Therefore if you are able to allow dual meters for grid-tied systems more clients will install bigger grid-tied systems that will allow them to generate more power and Langeberg Municipality to "sell" power to other clients that the municipality get for free!

Langeberg Municipality could even consider to lower such a client's kWatt hour rate if he/she supply more power via a grid-tied solar power system over a longer period.

If you have any further queries, please do not hesitate to contact Ludwig van Heerden at 082 574 0005.

Regards
Ludwig
Van Heerden Solar Power CC
vhscon@mweb.co.za
www.vanheerdersolarpower.co.za
Cell: 082 574 0005
Int: + 27 82 574 0005
Tel/fax: 023 614 2983
Int: +27 23 614 2983

MUNICIPAL RESPONSE

The municipality will investigate the requests for implementation in the future budget years to ascertain the revenue and cost implication, but currently the municipality does not have the necessary infrastructure to implement the requests.

3) AMENDMENTS TO TABLED BUDGET

Sundry Tariffs

The following tariffs are adjusted downwards to reflect the below after consultation with the council on the budget on 11 April 2016:

2016/2017		
INFORMAL TRADERS	VAT excl	VAT incl
HAWKERS AREAS		
Hawkers application fee	8.77	10.00
Business application fee	21.93	25.00
Plot per day	37.72	43.00
Plot per month	185.96	212.00

SWIMMING POOLS	VAT excl	VAT incl
Entrance fee per adult	17.54	20.00
Entrance fee per child	11.40	13.00

MUNICIPAL HALLS - 2016/2017											
VAT INCLUDED											
ASHTON		BONNIEVALE		MONTAGU		ROBERTON		McGREGOR			
TOWN HALL	BARNARD & ZOLANI	CHRIS VAN ZYL	HAPPY VALLEY	HOFMEYR	CIVIC HALL	TOWN HALL	CALLIE DE WET	NKQUBELA	CIVIC HALL	TOWN HALL	
DEPOSITO'S											
Large Hall (All functions)	910.00	268.00	910.00	910.00	268.00	910.00	910.00	268.00	910.00	910.00	

The following tariffs are included:

2016/2017		
TOWN PLANNING	VAT excl	VAT incl
PLANNING APPLICATION FEES		
Applicaion for extended liquor trading days and hours	664.04	757.00

Service Tariffs

The following tariffs are included under Electricity:

FEES: BULK CONSUMERS PERMANENTLY EXCEEDING THEIR NOTIFIED MAXIMUM DEMAND (NMD)
Excess Network Access Charge (E-NAC) after exceeding for more than two months = (Number of times the NMD is exceeded based on a rolling 12 months) x (the portion of the demand exceeding the NMD) x (Network Access Charge).

Capital Budget

Based on the nature of the ward projects it will be shifted to the relevant departments. The below amendments are proposed on the Capital Budget:

Amendments on Capital Budget				2016/2017	Reason
Capital Expenditure					
Tabled 29 March 2016				51 971 010	
Amendments					
Construction of the Ashbury Library-Montagu				1 265 120	To spend resources optimally on needs identified.
Fencing for Robertson Community Hall				-20 000	To spend resources optimally on needs identified.
Paving at the Montagu Community Hall				-30 000	To spend resources optimally on needs identified.
Fencing for the Barnard Hall				-50 000	To spend resources optimally on needs identified.
Upgrading of Road to Zolani Cemetery				160 000	To spend resources optimally on needs identified.
Alterations/Upgrading of Municipal Offices				300 000	To spend resources optimally on needs identified.
Public Facilities Ashton				-300 000	To spend resources optimally on needs identified.
Upgrade Gravel Roads				-2 000 000	To spend resources optimally on needs identified.
Installation/Upgrading of Bulk Services for Housing Projects				2 000 000	To spend resources optimally on needs identified.
Equipment Montagu Hall				-60 000	To spend resources optimally on needs identified.
Capital Expenditure Budget for Approval				53 236 130	

Operating Budget

No adjustments are made on the operating budget, but the budget will be monitored on a monthly basis and if there are any indications that the expected revenues will not be generated an adjustments budget will be recommended after the evaluation of the mid-year performance in 2016/2017.

The new budget and IDP documentation will reflect the mentioned adjustments *.

RECOMMENDATION

1. That the consolidated Operating budget of R 644 316 320, Capital budget of 53 236 130, and budgeted cash flows, as set out in the Municipal Budget (attach as Annexure 1) be adopted and approved by Council and that it constitute the Budget of the Council for 2016/2017 financial year as well as medium term (indicative) budgets for the 2017/2018 and 2018/2019 financial years
2. That the Integrated Development Plan and any amendments thereto, be approved.
3. That the tariffs for property rates be approved.
4. That the tariffs for water, electricity and other municipal services be approved.
5. That all other matters prescribed in sections 17(1)(a-e); 17(2) and 17(3)(a-m) of the Municipal Finance Management Act that are included or accompany the budget document be approved.
6. That the Tariff, Rates, Cash Management & Investment, Credit Control & Debt Collection, Virement, Supply Chain Management, Asset Management, Budget and Funding and Reserves Policy be approved.
7. That the measurable performance objectives for 2016/2017 for operating revenue by source and by vote be approved.
8. That MFMA Circular No.82 on Cost Containment Measures be adopted in principle with the approval of the budget.

Hierdie item het voor 'n Statutêre Vergadering van die Raad gedien op 16 Mei 2016

This item served before a Statutory Meeting of Council on 16 May 2016

Eenparig Besluit / Unanimously Resolved

1. That the consolidated Operating budget of R 644 316 320, Capital budget of 53 236 130, and budgeted cash flows, as set out in the Municipal Budget (attached as Annexure 1) be adopted and approved by Council and that it constitutes the Budget of the Council for 2016/2017 financial year as well as medium term (indicative) budgets for the 2017/2018 and 2018/2019 financial years
2. That the Integrated Development Plan and any amendments thereto, be approved.
3. That the tariffs for property rates be approved.
4. That the tariffs for water, electricity and other municipal services be approved.
5. That all other matters prescribed in sections 17(1)(a-e); 17(2) and 17(3)(a-m) of the Municipal Finance Management Act that are included or accompany the budget document be approved.
6. That the Tariff, Rates, Cash Management & Investment, Credit Control & Debt Collection, Virement, Supply Chain Management, Asset Management, Budget and Funding and Reserves Policy be approved.
7. That the measurable performance objectives for 2016/2017 for operating revenue by source and by vote be approved.
8. That MFMA Circular No.82 on Cost Containment Measures be noted in principle with the approval of the budget, but that this Municipality will adopt the most cost effective measures for Langeberg Municipality.
9. That the tariff for the deposit for McGregor Hall also be reduced to R268
10. That a fixed rate for the hiring of halls instead of an hourly tariff will be considered after a full investigation on the cost implication for the 2017/2018 budget cycle
11. That for the 2017/2018 budget process, the high cost of graves be investigated , with possible recommendation that assistance be provided to Indigent cases